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ATTS NEWSLETTER

Number 162



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President's Message

By John Ostendorf, R-518



Dear fellow sales tax token collectors,

I hope this letter finds you all well. The dog days of summer grind on. Here in Texas it is around 100 degrees everyday and pretty much unbearable. I'll try to remind myself in December when I'm playing golf that it is worth it to live here. Right now, I just look forward to being able to be outdoors voluntarily for an extended period of time. Hopefully things aren't nearly as bad where you live.

I attended the ANA's World Fair of Money last month in Chicago. No sales tax tokens of interest to report. None were expected of course as dealers have limited table space and aren't going to bring inventory they can't move. It's still fun to attend and see numismatics at its very best. My favorite part is to catch up with friends I only see once a year. The show will be in Chicago again next year. I plan to attend and hope we can get a group of ATTS members there again.

If you haven't visited our new website yet (www.salestaxtokens.org), please do so. Loran has done a fantastic job with it and it's a site you should visit often as Loran is doing a great job of keeping it current. He just posted ATTS Newsletter #1 to remind us of our humble beginnings!

I haven't pleaded for articles for our editor in awhile, so I'll take the opportunity to do so now. If it's brutally hot where you are and you're stuck inside, why not write a quick article for the Newsletter? I'm working on a couple right now that I hope you'll enjoy.

All my best, John

Editor's Comments

By Mike Strub, L-504



Another fun issue to put together. It is a challenge for me to make time, having spread myself rather thin - full time job, coin dealer, dad, newlywed, editor of a big magazine, and now this. Having just bought a major collection last month, it took up all of my spare time. Who is going to mow the lawn - wait - who is going to rake the leaves? Still and all, trying to be no more than a few weeks late.

Monte has a treat for us this issue - a comprehensive counterstamps article with color illustrations! Another great reason to be a member is these additions, in color, to the information in the Malehorn and Davenport reference. How else would you get it - unless you waited for the next edition?

My apologies to Nick Sapone and Loran Frazier - because of this issue's resulting size, we will run your contributions in the next issue!

The original organizational report had 91 members paid, an addition of 1 from last issue. But recently we got two retroactive requests - one more new member and one renewal of a member dropped at the beginning of the year - and both wanted their issues back to the beginning of the year. Therefore, I took the liberty of adding two members to John's report. As of this writing, only ONE 2013 membership token remains unissued!

Micronumismatically Yours, Mike Strub

Organizational Report September 1, 2013

New members: Louis Salerno, Michael Chandler

Reinstatements: Harold Thomas

Drops: none

Membership 8/31/2013: 93 Paid + 6 Donated

Financial Report June 1–August 31, 2013

Checking Account

Balance 6/1/2013	\$1942.21	Expenses: \$47.76	Income: \$34.70
Balance 7/1/2013	\$1929.15	Expenses: \$254.93	Income: \$13.96
Balance 8/1/2013	\$1688.18	Expenses: \$17.16	Income: \$0
Balance 8/31/2013	\$1671.02		

Savings Account Balance 8/31/2013: \$2954.60

Donations: All donations are appreciated very much and help keep us from needed to raise the dues. Life members, it is okay if you wish to make a donation.

Trading Post

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads. Full page display ads are \$30 per issue - half page is \$15 per issue.

Rare New Mexico Sales Tax Token For Sale: S-8, black fiber, 5 mills, R-7, Unc., \$95.00 ppd. Mike Batkin, P.O. Box 13223, El Paso, TX 79940

Casino Chips Wanted – Check your top drawer, jewelry box, etc. Buying one chip or whole collections. Please contact Peter Volberg, P.O. Box 3037, Farmingdale, NY 11735 or QUALPETE@aol.com

Looking for a nice example of an **Oklahoma S-7**. Contact Jim Calvert at 1984 B. Lyn Road, Arroyo Grande, CA 93420 or jnlcalvert@gmail.com

Paying Cash for STT's I need. (Ex: \$400 paid this year for Livingstone) Still seeking **IL-L3 Astoria**; also need state issues, e.g. IL-S1A, S1C, S2B, S3; about 40 other tokens needed in all, email promethium@aol.com or call 248 682-8631 evenings. Mike Strub.

For Sale: #NE-R5 "We Don't Use Funny Money in Nebraska" circulated \$25, #NE-02 "White Spot" stamp unused \$25, "White Spot" envelope commemorating National Air Mail Week \$35. Wayne Hohndorf, 6932 Pinkney St., Omaha, NE 68104

Missouri Counterstamped “Milk Cap” Tokens

Monte C. Dean (R-384)

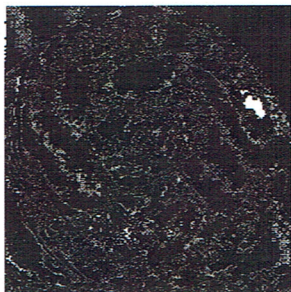


Historical Mysteries

There are endless mysteries that we have not yet resolved within our field of collecting. One of them is why Missouri decided to go with the infamous “Milk Cap” tokens near the beginning of their entrance into the field of sales tax collection.

We know of only two other official government attempts at using a “Milk Cap” type token. The first, probably produced in early 1935, was the US P-1 (United States Federal Pattern #1), and the CO P-1 (Colorado Pattern #1). Please note that these catalogue numbers have already been assigned for the last book which will be published in the series – *Sales Tax Tokens & Scrip; Identification and Price Guide*. Both of those known patterns are unique rarity ten pieces, and we are fortunate that those examples did survive.

In order to set the stage for a possible explanation as to why Missouri might have chosen the “Milk Cap” tokens, it is important to compare the process of decision making that existed at that time in Missouri. Unlike many states, which had virtual labyrinths of committees, sub-committees, and boards established to make or recommend any decision having anything to do with state finance, Missouri really was different in that they essentially had only one person that took the lead and was in charge for the vast majority of decisions made about sales tax. The decisions about how the sales tax was to be collected and the resulting sales tax tokens that were issued to assist in the collection of those revenues were most influenced by a single man – Forrest Smith.



A sure way to increase the historic value and relevance of your collection is to add important contemporary pieces, such as those shown here.

These items from Forrest Smith as State Auditor certainly qualify and such artifacts also serve to help us better understand the conditions and the people that led



to the production of our cherished tokens and scrip.

Forrest Smith, the Missouri State Auditor from 1933 to 1949, who then became that state's Governor until 1953, really was the “dude” concerning all things sales tax for Missouri. Although he was rightfully responsible to George Hubert Bates, the Chief of the Sales Tax Division, Smith really was the one-man-show that made the majority of decisions concerning sales tax tokens use, distribution, and orders.

It is a rare event to review any article published on the subject of sales tax in Missouri from 1935 onwards without seeing Forrest Smith's name repeated and quoted extensively.

When Missouri's first ½% Retailers' Occupation Tax Act went into effect on 340113 there was no discussion about a sales tax token as the majority of the merchants simply absorbed that amount as a cost of doing business. Since the law was written as a "Retailers' Occupation Tax", rather than a strict sales tax, it specifically charged merchants that half-percent based on the privilege of merchants being able to sell, not on the items sold. Additionally, merchants paid that ½% as a lump sum of all business done in any given month, rather than on each individual sale.

Things changed considerably when the 1935 Emergency Revenue Act was approved, which increased the rate to .1% and specifically denied merchants the option of absorbing the tax and required that the consumer pay that fare.

Smith and Bates did not learn of the proposed mandatory "use of sales tax coupons, stamps, tokens, or other form of proof of payment" until 350629.

The following week Smith announced that since it would be four or five months before tokens would be available, coupons would be used as a stop gap measure until the tokens arrived. At that same time, the U. S. Congress was also considering the implementation of production of a federal "tom thumb" mill coinage and that proposal was already in the federal House committee.

In an effort to determine a definitive answer concerning the approval of the Missouri token system, Smith went to Washington, D. C. on 350716. The day after his arrival in Washington he canceled an order of 15 million aluminum tokens since he had already discovered that the U. S. Treasury was much against any such state issued token production.

It is also interesting to note that the only other state which produced a pattern of a "Milk Cap" design – Colorado – was almost at the exact same place as Missouri as far as token production was concerned. In fact, Colorado's first bid requests for aluminum 1/5 cent sales tax tokens occurred on 350628, with the first distribution of those tokens on 350901.

Consequently, it is an assumption we may never be able to validate, but I believe President Roosevelt had already designed the national "Milk Cap" (US P-1), as Secretary Morgenthau confirmed the President's personal development of that design on 350808. The fact that the Federal government plus the states of Colorado and Missouri were the only known government entities to produce a pattern in the "Milk Cap" design also gives credence for Smith's immediate decision to order "milk cap" tokens when he returned from Washington, D.C. Additionally, since all of these dates fall within such close proximity, it adds credibility to that conjecture.

When Smith left for Washington, D. C., there were aluminum tokens on order which he immediately canceled. When Smith arrived back in Missouri and learned that the U. S. Congress had shelved the federal mill coinage as a possibility on 350815, he ordered 30 million "Milk Cap" tokens just two days later. We may never be able to definitively prove it, but my guess is Smith saw the "Milk Cap" designed by the President and when he learned of the federal government's refusal to produce mill coinage used that idea as his own.

The first Missouri "Milk Cap" tokens hit the streets on 350827 and on that very first day the blank reverse was already being used for propaganda, political, and advertising purposes. In fact, the Hutchinson News reported that on that very first day of issue, "some Republicans have already selected a party slogan for 1936. On some of the tokens there was stamped: Vote G.O.P. and End the sales tax."

Since only two of the 30 Republican legislators in the general assembly voted for the one percent bill, they immediately decided to use the blank reverse as a way to put forward their dislike of the sales tax. It is not surprising that Smith, a Democrat, had conniptions over the use of "his" sales tax tokens for such a purpose and just three days after their first appearance, he notified all and sundry that "defaced or altered sales tax milk bottle collection tokens will not be redeemed by the state and efforts will be made to prosecute those guilty of changing the chips."

Most known political slogans thus far discovered stamped on the "Milk Caps" were almost universally found to be against the Democrats, and for the GOP. I've often wondered if Smith would have been quite so outraged if the counterstamps had been for the Democrats, rather than against them.

The 350904 issue of the Joplin News Herald reported, just a week after the "Milk Caps" introduction, that, "Some merchants report that it is now rare to see a "bottle cap" without some form of message."

During the next several months the newspapers frequently reported new counterstamps found on the backs of the "Milk Caps." Some of those that were mentioned we still know exist today, but the majority that were listed 80 years ago may not have survived. The 351118 issue of the Jefferson City Post Tribune noted that "almost every group and business EXCEPT the democrats has used the plain side of the cardboards as one way of reaching the public. The Republicans led off with such declarations as "Why Not Tax the Air?" and "The Democrats Gave Us This". That same edition reported seeing, "The Democratic half of the Siamese Twins gives you this sales tax. Vote for the Communists."

On 351126 the Jefferson City Post Tribune reported one of the most interesting items about counterstamped "Milk Caps" when one of their reporters took an informal survey of the number of counterstamps found in circulation at businesses in that city. He said, "Most of the Missouri 'midget money' soon sported bitter protests in ink or pencil or stamps on one side. Ingenious advertisers were soon stamping all that passed through their hands with an advertising legend. Missouri now has some 50,000,000 copies of this milk bottle cap money in circulation, and approximately 38,359,456 of them are emblazoned with factious or bitter legends (taken from an average survey with nearly 77% defaced)."

When the first payments for the new 1% sales tax became due over 51,000 separate merchants made that first payment of sales taxes collected at the 1% rate. It is especially interesting to note that of the known counterstamps, many of those reported are for types of businesses that didn't even need to make a sales tax report or payment.

So our second great mystery concerning these counterstamps is our attempt to answer why they are so terribly rare today and why there have been so few different types reported?

Missouri "Milk Cap" tokens that did not have a legend on the reverse are certainly not uncommon today. In fact, it is doubtful that you could go on eBay any single day of the year and not see new listings for Missouri "Milk Cap" tokens in both the one and five mill denominations. I know there are also huge hoards of plain backed Missouri "Milk Caps" that could supply any number of future collectors for the next century or so.

So if the plain backed "Milk Caps" are so terribly easy to find today, why are those with a counterstamp so impossibly difficult to locate?

I believe there were two influences that gave us our present position of having all the "Milk Caps" we will ever need without a counterstamp, while making those with a counterstamp so difficult to locate.

First, is the fact that the plain backed "Milk Cap" was only issued for a period of about six months, and was quickly replaced by the smaller, paraffin coated reverse print type. The specific reason for that change was to eliminate graffiti of any kind on the reverse of the "Milk Caps", although it was reported that they were too large to go through the pneumatic air ducts of some retailers, too.

Only about 57 million of the one mill and 15 million of the five mills "Milk Caps" with blank reverses were actually distributed in Missouri. Although this might sound like an impressive number, comparisons to later issues in Missouri make these quantities seem rather small. Additionally, since these first issues had no paraffin protection, as did the second issue with the state's printed reverse, they very quickly became unsanitary and worn.

Although Smith had specifically stated just a few days after their issue that "Milk Caps" would not be redeemed if they had reverse graffiti, that declaration went unheeded during the actual return and destruction process. In many instances when the "Milk Caps" were redeemed, they were not even counted, but weighed for a probable total, rather than individually assessed. Although a majority of them were sent to Kansas City to be burned in the furnace of the state penitentiary, it was not uncommon for an agent of the State Collection Office to actually visit a town that was collecting and

burning the tokens to insure that a proper accounting was recorded so that checks could be sent to those who redeemed them.

The point here is simply that those tokens with reverse graffiti were accepted for redemption and burned right along with those "Milk Caps" without reverse graffiti.

But that still doesn't explain why the reverse counterstamps remain so rare today. My supposition is that those that were saved some 75 years ago were specifically kept for their "like new" condition. In other words, I don't believe there were many people who kept their cigar box full of cardboard discs when it came time to redeem them. At that time, up to the early part of 1937, when the last of the reverse printed cardboards were also being redeemed and burned, a jar full of mills would have actually had some importance in many people's lives.

Two hundred 5 mill tokens, for example, was not only equal to a dollar but was equal to four or five good meals. And the very severe years of the depression were not long in the past. So I don't think the average person was going to keep them stashed away when the state told them to redeem them for cash since they were about to be replaced. Most individuals or families simply could not afford to lose a dollar, or even part of one. After all, the reason for the tokens to exist in the first place was because a PART of a penny made a difference to a whole lot of people.

So if they were only saved by industrious people who thought they might be of value someday, or by collectors hoping to have some trade or sale stock, they would have wanted them to be as close to "brand new" as they could get. Not beat up stamped on examples.

In fact, a 351118 article that appeared in the Jefferson City Post Tribune noted, "Others who find the tokens useful for other than revenue raising purposes are coin collectors. Sales Tax Supervisor Hubert Bates has sold approximately \$100 of the discs to coin hobbyists from Seattle to Bangor. One Chicago collector ordered 500 of each variety."

It would make sense that if the only ones that were kept from the furnaces and truck piles were in nice condition that such would be what we have left today. This is the case.

I would even hazard to guess that we probably don't have a single percent of those different types of counterstamps that were produced those many decades ago. If counterstamps were as prevalent as every newspaper and magazine article report during that period, it is likely that a goodly number of businesses, political activists, and others would have made use of that virtually free advertising space.

Considering that there were over fifty thousand licensed merchants and an uncountable number of others who might have taken advantage of that potential use, the small number we have reported today probably represents only a small fraction of those that were produced during that time.

Are there still hoards of these in Missouri? It gives us something to dream about, at least.

Counterstamp Catalogue Column Assignments

The following listing is for every counterstamp, typeset printing, and sticker attachment that is known to be found on the Missouri "milk cap" sales tax tokens. Unlike past catalogues, I have not divided these into separate categories, but have used a strict alphabetical listing regardless of the purpose or the period for which these pieces were produced.

Past catalogues that subdivided the Missouri Counterstamps into various divisions, such as political or advertising, resulted in many reports of "new finds" that were actually listed in a different category and simply missed when someone used those subdivided catalogues. During the years that I prepared the New Finds and Related Memorabilia columns for the ATTSN, there were at least a dozen incidences of collectors reporting what they thought was a new find that actually was listed in the M&D. In every instance, the collector had simply not noticed that there were various categories, rather than a single listing from beginning to end.

Thus I have listed every known counterstamp in this single format to insure that such miscataloging does not reoccur. To restate, every single known counterstamp, sticker, or typesetting thus far discovered and reliably reported is listed in absolute strict alphabetical order that begins with what-

ever is found first in the first line of any such counterstamp, printing, or sticker. Those few that are found with pictures only are all listed together at the beginning, followed directly by those that begin their inscription with a number, followed by the much larger majority that begin the first line of text with a letter.

In order to use this catalogue section effectively and quickly, I will list what each column includes:

Column 1 – CATALOG NUMBER

Each counterstamp has a full catalogue number listing as indicated by the following examples:

MO C/s-ALS-2 MO C/s-BES-1 MO C/s-CUL-2 MO C/s-JER-2 MO C/s-HFS-3

In each case above you have the state abbreviation listing first (MO) followed by the C/s indicating this is a counterstamp (or printing, or label), followed by a three letter code, followed by a single number.

The three letter code and the single number which follows those letters are found in the first column for each counterstamp below. That code is what is used to give the shorthand indication of which token you own or are searching for.

Note that in all cases this code is kept in alphabetical order. I have adopted the letter and number code so that when new finds are discovered and reported, as frequently occurs, those new items can be placed into order within this system and there will be ***no need to change the existing catalog numbers*** already assigned for listed pieces. Without a system of this kind a strict number system would be destroyed each and every time a new counterstamp was discovered.

In most cases the three letters used are as close to being the first three letters of the inscription on the counterstamp as is possible. The number at the end of this catalog code only changes when the same counterstamp is found in more than one color, on more than one type of token from the same company, business, or person is known, or with minor variations of a concurrent theme.

Note also that the very first counterstamps listed are for pictures that do not have any words, and always begin with **ART** as their three letter assignment. Following the pictures are counterstamps that begin with a **number**. Such counterstamps are always indicated by a beginning three letter code of **NUM**.

Column 2 – M&D CROSS REFERENCE CODE

As the M&D had the most complete record of these counterstamps in existence prior to this work and those who collected this series prior to this publication probably used the M&D catalog numbers on their own collection and for their want lists I have listed the cross reference from that guide next to my own. It should be a simple process to convert those codes if you wish to do so.

Note that when Merlin Malehorn had new counterstamp finds reported to him after the M&D was published, he issued Catalogue Supplement Sheets and continued the numbers to C/s141. Although we can be thankful for Merlin's continued issuance of that information, it demonstrates that a strict number system is impossible to maintain, as those later numbered new finds were completely out of any order.

Column 3 – TYPE OF MILK CAP THE C/s IS FOUND ON

New catalogue numbers have not yet been assigned to the Missouri state issues, so I have continued to use the M&D catalogue numbers for this article. Note that these will change in the final catalogue now being written, as will the designations in the third column for this section.

S-1 = 43 mm, 1 Mill Buff Cardboard, no reverse printing.

S-1A = SAA, Orange boarder and state seal.

- S-1Aa = SAA, but with pressure stamp: SANITARY / PAT. 8-19-19.
- S-1Ab = SAA, but with pressure stamp: PAT. - / 8-19-19.
- S-2 = 43 mm, 1 Mill WHITE cardboard, no reverse printing.
- S-3 = 43 mm, 5 Mill Buff Cardboard, no reverse printing.
- S-3a = SAA, but with pressure stamp: SANITARY / PAT. 8-19-19.
- S-4 = 43 mm, 5 Mill WHITE cardboard, no reverse printing.
- S-5 = 38 mm, 1 Mill Buff, WITH state reverse printing.
- S-6 = 38 mm, 5 Mill Buff, WITH state reverse printing.

Column 4 – TYPE OF COUNTERSTAMP

Because there may be some collectors who are only interested in the 'original' counterstamps produced in the 1935-1938 era the fourth column is included for the TYPE of C/s to indicate which category each counterstamp falls into. Thus, if you are only interested in those earlier issues it is easy to tell which they are.

However, recent prices indicate that many of the newer counterstamps - those that were produced for a promotional, private, or as souvenir issues - often achieve considerable interest and prices that nearly match many of those earlier examples. They are indicated as different in this fourth column of the listing below.

Although many of the counterstamps found in this listing were produced many years after the actual tokens circulated every type is included simply because many collectors do not know what is old and what is not. In other words, a new collector might find a MO C/s BUK-2, and have no idea that this was actually produced in 1968. To exclude these later promotional and private issue counterstamps leads to too many difficulties. Even to segregate them out of order has proven to be a nuisance in past catalogues.

First, if these later pieces are segregated it means that when a counterstamp is found at least two or more places have to be checked to determine what it is, or if it is listed. Second, in many instances the very low confirmed production of these later pieces makes them highly desirable in many collectors' eyes since they know how many were produced and they also know that no further examples are likely to be reproduced. Nor it is likely that these later pieces will suddenly have a large 'hoard' discovered which might lower their value. If you are only interested in one type of counterstamp, this fourth column will tell you what type each token is, as follows:

Type Abbreviation	TYPE	INCLUDES	DATES OF ISSUE
AD	Advertising	Produced to advertise a business or product.	1935-1938
AT	ATTS	American Tax Token Society; membership, meeting and presentation award items.	1971-Present
NM	Name Only	Only a person's name is listed.	1935-1940
OT	Other	Pictures only or other non-standard period C/s.	1935-1940
PO	Political	Period political statements or political promotion.	1935-1940
PR	Promotional	Issued for a specific event.	1935-1936
PV	Private	Issued well after actual circulation, usually between the 1960's to the present by one individual.	1960's-Present
RL	Religious	Religious influence only.	1935-1936

KNOWN COUNTERSTAMP TYPE DISTRIBUTION BY RARITY

EARLY VINTAGE COUNTER STAMPS								
TYPE	R-4	R-5	R-6	R-7	R-8	R-9	R-10	TOTAL
AD					4	17	114	135
NM							4	4
OT							7	7
PO				1	3	5	10	19
PR			1	4	3	0	7	15
RL							1	1
Subtotal			1	5	10	22	143	181
LATER PRIVATE ISSUES								
AT	3	2	0	0	1	2	11	19
PV		2	4	2	8	5	2	23
Subtotal	3	4	4	2	9	7	13	42
TOTAL ALL TYPES COMBINED BY RARITY								
TOTAL	3	4	5	7	19	29	156	223

AD BUSINESS TYPE DISTRIBUTION BY RARITY

BUSINESS TYPE	R-8	R-9	R-10	Total
Bar		1	1	2
Bakery and Bread			2	2
Barber & Beauty		1	1	2
Bus			1	1
Café & Restaurant	1	2	22	25
Camp			2	2
Candy		1	3	4
Cookies		1		1
Dancing		1	2	3
Drugs & Pharmacy			8	8
Dry Goods			1	1
Electrician			1	1
Finance			1	1
Furniture			1	1
Gas & Stations	1	4	8	13
Groceries	1	1	4	6
Hotel			1	1
Ice & Coal		1	5	6

Insurance			3	3
Jewelry			1	1
Laundry		1		1
Liquor			1	1
Manufacturing		1	5	6
Massage			1	1
Milk			1	1
Music Shop			1	1
Newspaper			1	1
Radio			1	1
Real Estate			1	1
Soap			1	1
Soda	1		1	2
Taxi		1	1	2
Theatre			2	2
Tobacco			3	3
Wallpaper			1	1
Uncertain		1	25	26
TOTALS	4	17	114	135

Column 5 – COLOR

The color is most commonly listed as the type of ink utilized for the counterstamp or the typeset lettering. In those instances when a sticker is described, both the sticker paper and the printing on the sticker are listed, where known.

Please note that it was extremely common for water to be added to the ink pad as the ink began to dry out after prolonged use. Thus, the same stamp with a slightly lighter color ink may often be found, but almost no one seeks multiple examples of Missouri counterstamps simply because of that particular minutiae. In only two instances have I listed a variety because of similar but unequal color variations and that because the actual stamp color was decidedly different, not because it was a watered down version.

There are a number of counterstamps listed that have several colors of ink applied on the exact same stamp or typesetting. MO C/s VOT-1 to MO C/s VOT-4 serve as excellent examples, showing the exact same stamp used with four decidedly different color inks.

Note that in some cases this may actually hurt the price and value of a counterstamp as many collectors are perfectly happy with only one example of the stamp types with any color of ink discovered. There are far fewer collectors interested in getting the same stamp with every possible ink color. Thus, there may be fewer collectors who will seek to purchase another example of the same "type" that they already have if the only difference is the color of the ink.

There are also those who will continue to seek every possible type or variety, and since all of the types that use multiple colors of inks remain rare or at least quite scarce, the price differentiation has remained somewhat modest to this point.

Column 6 – INSCRIPTION

The exact inscription on the counterstamp, typeset printing, or label is listed exactly as it appears.

Line separations are given as /

End of inscription is given as //.

< > item listing inside this type of parenthesis indicates a picture or my comment.

<...>BATH - would indicate that we do not know the beginning letters for this word, only that it ends in BATH.

TI<...>THY - would indicate that we are uncertain of the letters between TI and THY.

ABBREVIATION USED – SAA = Same As Above.

Column 7 – RARITY

These are the best estimates that I have and includes the number of such issues that have appeared for sale during the last 25 years, inclusions in collections sold intact, trades, and others known exchanges and current collection inclusions from a large number of collectors. However, this remains my best estimate and should not be considered unalterable. It is certainly possible that some R-10 unique pieces might be duplicated, and even a single find of such a rarity does reduce it to an R-9, although that diminution would hardly effect the price valuation on such duplications.

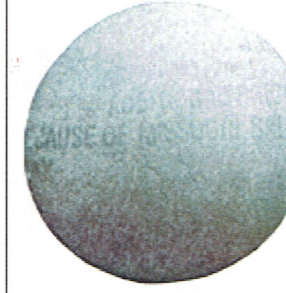
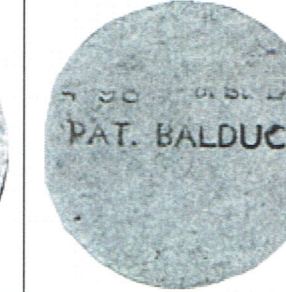
In most instances the rarity estimates are based on exhaustive records of many hundreds of exchanges in the last two decades with additional extrapolations based on numbers personally known and previously reported. In all, these are my own best estimates based on historical fact.

It should be noted that because the number of collectors of MO C/s in various fields are far greater than in some other areas of sales tax token collecting, a small hoard find of even a dozen pieces of a single type will probably not reduce the price greatly. Since there are far more very serious collectors willing to pay reasonable prices for pieces they need for their collection, even a few discoveries that reduce the rarity value from a Unique R-10 to a Very Rare R-8 will not likely reduce the prices paid significantly.

IDENTIFICATION LISTINGS

PRICES – Because the following table does not have sufficient space to list prices for each Missouri Counterstamp, prices have been listed separately by Catalog Number after these identification listings.

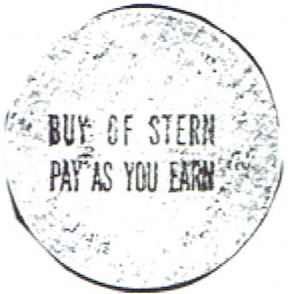
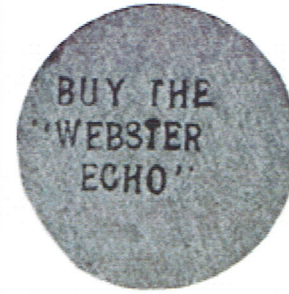
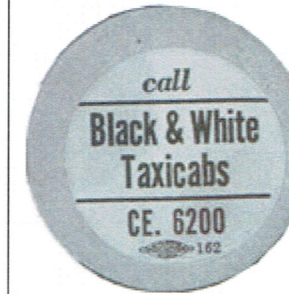
Catalog Number	M&D #	C/S on	Type of C/S	Color of Ink	Inscription	Rarity
PICTURES ONLY						
ART-1	Cs132	S3	OT	Black	<figure of man dancing with hands over head>	R-10
ART-2	Cs133	S1	OT	Black	<figure of wolf pacing forward>	R-10
ART-3	-----	?	OT	Unknown	<four leaf clover>	LOST
See LIB-1 for Standing Liberty Quarter from 1978.						
See LIB-2 for Buffalo Nickel for 1979.						
BEGINS WITH A NUMBER						
Catalogue numbers are numerically separated to allow for additional finds to be inserted.						
NUM-10	Cs5	S3	PO	Purple	1% ADDITIONAL PRICE / ECAUSE OF MISSOURI SALE(S) TAX //	R-10
NUM-14	-----	S1	PR	Red	1919-1935 / AMERICAN LEGION / 17 TH NATIONAL / CONVENTION / ST. LOUIS / MO. //	R-8
NUM-15	-----	S3	PR	Red	SAA but on S3 instead of S-1.	R-10
NUM-16	-----	S1	PR	Black	SAA but with black ink instead of red.	R-10
NUM-31	Cs124B	S1	PR	Green	1936 / ST. LOUIS / NATIONAL / Old Time / Fiddlers Contest / CASH PRIZES / MU. 1303 //	R-10
NUM-32	Cs124A	S1	PR	Purple	SAA but with very dark purple ink.	R-10
NUM-33	Cs125	S3	PR	Purple	SAA but on S3 instead of S1	R-10
NUM-50	Cs49	S1	AD	Purple	40 HIGHWAY / Moore's / Ideal Camp / 6 MILES EAST OF KANSAS CITY //	R-10
Same camp as found on MO C/s MOO-1.						
NUM-60	Cs81	S3	AD	Black	4-98 / or St. Louis / PAT. BALDUCCI //	R-10
NUM-70	Cs141	S1	AD	Purple	6244 Delmar 6244 / Tivoli Music Shop //	R-10
BEGINS WITH "A"						
ALC-1	Cs14	S1	AD	Purple	AL'S CAFÉ / 3458 ARSENAL //	R-10
ALC-2	Cs14a	S1	AD	Purple	SAA plus purple stamp of pig below.	R-10
ALS-1	Cs119B	S1	PR	Blue	ALSO GOOD IN / LOS ANGELES / 1936 / L. A. CON. CORP. //	R-8
ALS-2	CS119C	S1	PR	Green	SAA but Green stamp instead of Blue.	R-10
ALS-3A	CS119A	S1	PR	Light Purple	SAA but Light Purple instead of Green for the stamp color.	R-6
ALS-3B	-----	S1	PR	Dark Purple	SAA but Deep Purple instead of light purple for stamp color.	R-7
ALS-4	-----	S1	PR	Red	SAA but solid red for stamp color.	R-8

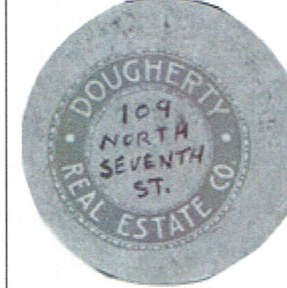
			
MO C/s ART-1	MO C/s ART-2	MO C/s NUM-10	MO C/s NUM-14
			
MO C/s NUM-16	MO C/s NUM-31	MO C/s NUM-50	MO C/s NUM-60
			SPACE RESERVED FOR NEW LISTING
MO C/s NUM-70	MO C/s ALC-1	MO C/s ALC-2	
			
MO C/s ALS-3A	MO C/s ALS-3B	MO C/s ALS-4	MO C/s ALS-5
			
MO C/s ALS-6	MO C/s ALS-7	MO C/s AMT-01	MO C/s AMT-36

MO C/s AMT-37	MO C/s AMT-47	MO C/s AMT-48	MO C/s AMT-60
MO C/s AMT-61	MO C/s APP-1	MO C/s ATT-1	MO C/s ATT-2
MO C/s ATT-3	MO C/s AUE-1	MO C/s BAN-1	MO C/s BBB-1
MO C/s BEA-1	MO C/s BEB-1	MO C/s BEE-1	MO C/s BES-1
			SPACE RESERVED FOR NEW LISTING
MO C/s BET-1	MO C/s BLA-1	MO C/s BLU-1	

ALS-5	Cs85	S1	PR/AD	Purple/Purple	ALSO GOOD IN / LOS ANGELES / 1936 / L. A. CON. CORP. //. With a second stamp superimposed over the above of a can shape with: REX / HIGH <...> / LYE //.	R-10
ALS-6	Cs120	S1	PR	Red-Orange	Also Good / in / LOS ANGES / 1936 / L. A. Conv. Corp. //.	R-5
ALS-7	-----	S1	PR	Red	SAA but no hint of orange color, only red.	R-6
AMT-05	-----	S1	AT	Purple/Purple	AMERICAN TAX TOKEN SOCIETY / <handwritten> LITERARY / AWARD / <handwritten> 2005 //.	R-10
AMT-06	-----	S1	AT	Purple	SAA but dated 2006 .	R-10
AMT-07	-----	S1	AT	Purple	SAA but dated 2007 .	R-10
AMT-08	-----	S1	AT	Purple	SAA but dated 2008 ,	R-10
AMT-09	-----	S1	AT	Purple	SAA but dated 2009 .	R-10
AMT-10	-----	S1	AT	Purple	SAA but dated 2010 .	R-10
	-----	S1	AT	Purple	None issued for 2011 .	NONE
	-----	S1	AT	Purple	None issued for 2012 .	NONE
AMT-11	-----	S1	AT	Purple	Reserved for next award.	NA
AMT-35	-----	S1	AT	Purple/Purple	AMERICAN TAX TOKEN SOCIETY / <handwritten> MEMBER-SHIP / AWARD / <handwritten> 2005 //.	R-10
AMT-36	CsO13	S1	AT	Green	AMERICAN TAX TOKEN SOCIETY / MEMBER'S / 1987 / TOKEN / FOUNDED 1971 //.	R-9
AMT-37	CsO14	S3	AT	Green	SAA but on S3 instead of S1	R-9
AMT-47	CsO15	S1	AT	Green	SAA but on S1 instead of S3 & the date is 1988 instead of 1987	R-5
AMT-48	CsO16	S1	AT	Green	SAA but the date is 1989 instead of 1988.	R-10
AMT-60	-----	S3	AT	Dark Blue	AMERICAN TAX TOKEN SOCIETY / SALES / ¼ C / TAX / MEMBERSHIP TOKEN 2010 //.	R-4
AMT-61	-----	S3	AT	Red	SAA but Red instead of blue and 2011 .	R-4
AMT-62	-----				Reserved for future issue.	NA
APP-1	Cs15	S1	AD	Red-Violet	<...> APPELS FOOD AR<CADE> / 1915 FRANKLIN //.	R-10
ATT-1	CsO12	S1	AT	Black	A.T.T.S. / * 1978 * / MEMBERSHIP / TOKEN //.	R-5
ATT-2	-----	S1	AT	Blue	ATTS / Nat'l Mtg / Kansas City / 2005 //.	R-4
ATT-3	-----	S1	AT	Black	SAA but black ink instead of blue.	R-8
AUE-1	Cs17	S1	AD	Red-Violet	AUEL'S CAFÉ / Wines-Liquors. / Lunches / 6328 Michigan Ave. //.	R-10
B						
BAN-1	Cs18	S1	AD	Black	BANJO / CANDY CO. / PEANUT / CANDY 10c LB /23 RD AND/ MARKET//.	R-9
BBB-1	Cs19	S1	AD	Purple	<large B in front of all 3 lines> ARRIERS / ETTER /AR-B-Q //.	R-9
BBB-2	Cs20	S3	AD	Purple	SAA but on S3 instead of S1	R-10
BEA-1	Cs1	S1	PO	Red	BE A GOOD / REPUBLICAN/ VOTER //.	R-10
BEB-1	Cs127	S1	RL	Black	BEAR YE / ONE ANOTHER'S BURDENS / -Gal. V1.2. We then that are strong / ought to bear the infirmities of the / weak and not to please ourselves. Let / every one of us please his neighbor / for his good to edification. / For this is / the message that ye heard from the / beginning, that we should love one / another. -Rom. XV.1, 2; 1 John III 11 //.	R-10

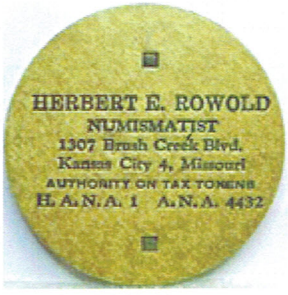
BEE-1	-----	S1	AD	Green	BEER / SANDWICHES / BUCKET / SHOP / WINES AND LIQ- UORS / 5225 LAKE / ST. JOE //.	R-10
BEE-2	-----	S1	AD	Black	SAA but black instead of green ink.	R-10
BES-1	Cs21	S1	AD	Black	BEST MEALS IN CITY / BELLOS / CAFÉ / 1121 EAST 21 ST . ST. //.	R-10
BET-1	-----	S1	AD	Black	BEST STAMP & MFG. CO. / JAN 19 1938 / PAID / Irving Gessley //.	R-10
BLA-1	Cs24	S1	AD	Red	BLACK CAT CA<FE> / <.> C. Williams, Owner, Pro<prietor> / FARMINGTON, MO. //.	R-10
BLU-1	-----	S1	AD	Black	BLUE BIRD SHOP / GRAND & CO<??> //.	R-10
BOB-1	Cs25	S1	AD	Purple	BOB HOGIN MARKET / FOR / QUANTITY / ST. LOUIS, MO. //.	R-9
BOB-2	Cs26	S3	AD	Purple	SAA but on <pat pend> instead of S1	R-10
BRI-1	-----	S1	PO	Black	BRING EM BACK / TO MISSOURI / VOTE YES / PROP. 4 //	R-8
BRI-2	-----	S3	PO	Black	SAA but on S3 instead of S1.	R-10
BRO-1	Cs28	S1	AD	Purple	BROWNIE'S / SIGN SHOP //.	R-10
BUK-1	CsO32A	S1	PV	Pink	BURKE HOBBIES / P. O. BOX / 2661 / ST. LOUIS, MO. 63116 //.	R-8
BUK-2	CsO32B	S3	PV	Pink	SAA but on S3 instead of S1	R-9
BUN-1	Cs65	S1	AD	Green	Burn / LUCKY POINT / For GOOD LUC<K> //.	R-10
BUN-2	Cs66	S3	AD	Green	SAA but on S3 instead of S1	R-10
BUS-1	Cs101	S1	AD	Green	BUY OF STERN / PAY AS YOU EARN //.	R-10
BUW-1	Cs116	S1	AD	Purple	BUY THE / 'WEBSTER / ECHO" //.	R-10
C						
CAL-1	Cs23	S1	AD	Sticker	call / Black & White / Taxicabs / CE 6200 / <union bug> 162 //.	R-10
Sticker on white paper with black print.						
CAP-1	Cs30	S1	AD	Red-Violet	CAPPS / PRESCRIPTION / <...>CASS & WE<...>>//.	R-10
CAT1	CsO24	S1	PV	Blue	*CATALOGUER OF* / J. F. SCHIMMEL / 40 PRENTISS ST. / SAN FRANCISCO / 1970 / SALES TAX TOKENS //.	R-8
CAT-2	CsO25	S3	PV	Purple / Black	SAA S3 instead of S1and with purple/black ink instead of blue ink.	R-8
CAT-3	CsO28	S1	PV	Purple	*CATALOGUER OF* / J. F. SCHIMMEL / SAN FRANCISCO / SALES TAX TOKENS //.	R-5
CAT-4	-----	S3	PV	Purple	Same as above but on S3 instead of S1.	R-9
CHA-1	Cs31	S1	AD	Black	CHAPIN / RADIO SERVICE / 1428 Blackstone / MU. 1986 //.	R-10
CHC-1	CsO30	S3	PV	Black	CHARLES C. STUMP / NUMISMATIST / 4450 Virginia Avenue / Kansas City 4, Missouri / SPECIALITY * U. S. CURRENCY / A.N.A. 4424 //.	R-6
CHE-1	Cs100	S1	AD	Black	CHAS. I. STANLEY / 50 LOCUST ST. / ST. LOUIS, MO. //.	R-10
CHI-1	Cs121	S1	PR	Black	Chicago / Philatelic Society / Banquet / Hotel La Salle / Jan 18, 1936 //.	R-7
CHK-1	Cs59	S1	AD	Black	C. H. KUHS & CO. / 4171 CONNECTICUT / ST. LOUIS, MO. //.	R-10
COM-1	-----	S1	AD	Black	COMPLIMENTS / CLYDE WRIGHT / INSURANCE //.	R-10
COR-1	Cs137	S1	AD	Black	CORYELL / 70 / ALWAYS LESS //.	R-10

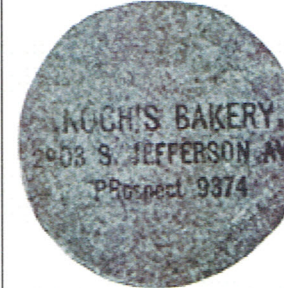
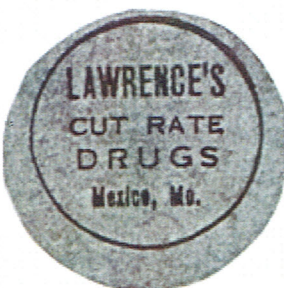
			
MO C/s BOB-2	MO C/s BRI-1	MO C/s BRO-1	MO C/s BUK-2
			
MO C/s BUN-1	MO C/s BUS-1	MO C/s BUW-1	MO C/s CAL-1
SPACE RESERVED FOR NEW LIST- ING			
	MO C/s CAP-1	MO C/s CAT-2	MO C/s CAT-3
			
MO C/s CHA-1	MO C/s CHC-1	MO C/s CHE-1	MO C/s CHI-1
			
MO C/s CHK-1	MO C/s COM-1	MO C/s COR-1	MO C/s COU-1

			
MO C/s CUL-1	MO C/s DAV-1	MO C/s DEL-1	MO C/s DEM-1
			
MO C/s DIE-1	MO C/s DIE-2	MO C/s DOC-1	MO C/s DOU-1
			
MO C/s DOW-1	MO C/s DUC-1	MO C/s DUD-1	MO C/s EAT-1
			
MO C/s ECO-1	MO C/s END-1	MO C/s ENT-1	MO C/s FAI-1
			
MO C/s FAM-1	MO C/s FEC-2	MO C/s FRD-1	MO C/s FRE-1

COU-1	Cs34	S3	AD	Purple	COUNTY GROWER'S / QUICK / SALES / AND / SHORT PROFITS / OUR MOTTO / (ASSOCIATION) //.	R-10
CUL-1	Cs35	S1	AD	Blue	CULKIN STAMP CO. / 604 World-Herald Bldg. / Omaha, Nebraska, U.S.A. //.	R-9
CUL-2	Cs36	S3	AD	Blue	SAA but on S3 instead of S1	R-10
D						
DAV-1	Cs38	S1	AD	Black	DAVIS / CONFECTIONERY / 2106 W70M //.	R-10
DEL-1	Cs39	S5	NM	Black	DELMAR //.	R-10
DEM-1	Cs40	S1	AD	Black	DELMAR LOOP / 6661 ENRIGH<T> // Cabany 4918 //.	R10
DIE-1	CsO19A	S1	PV	Black	DIED 1978 / JERRY BATES / St. Charles, MO / made by / JERRY F. SCHIMMEL, S. F. CAL. //.	R-6
DIE-2	CsO19B	S1	PV	Purple	SAA but purple instead of Black.	R-7
DOC-1	-----	S1	AD	Purple	DOC'S / COFFEE & SANDWICH / SHOP / 232 S. CAMPBELL AVE. / SPRINGFIELD, MO. //.	R-10
DOU-1	Cs41	S1	AD	Sticker	DOUGHERTY / 109 / NORTH / SEVENTH / ST. / REAL ESTATE CO. //.	R-10
DOUGHERTY / REAL ESTATE CO. in Green on sticker around center with hand written address in the center of this sticker.						
DOW-1	Cs138	S1	AD	Purple	DOWNS-MEIER MO / ROsedale 4300 / BYRON A. / BRUFFED //.	R-10
DUC-1	Cs42	S1	AD	Black	Duchek, /<...>d Webster Groves, Mo. //.	R-10
DUD-1	Cs43	S1	AD	Black	DUDLEY'S / AIR-COOLED / TAP ROOM / 5312 PERSHING AVE. //.	R-9
E						
EAT-1	Cs79	S2	AD	Purple	Eat Ownen's / LAXATIVE / Bread / For Sale at your / grocer //.	R-10
ECO-1	Cs44	S1	AD	Black	ECONOMY STO<RE> / 1604 FRANKLI<N> / DRY GOODS & / LUG-GAGE //.	R-10
E. F. Henricks is a second counter stamp found on MO C/s UNO-1 listed below.						
END-1	Cs2	S1	PO	Black	END THIS / BY / VOTING A / REPUBLICAN / TICKET //.	R-9
ENT-1	Cs129	S1	OT	Purple	<in box> ENTERED ELECT. PLATS / BY _____ / DATE _____ //.	R-10
F						
FAI-1	Cs45	S1	AD	Deep Blue	FAIER'S DELICATESSEN / The Finest / KosherFoodStore / In St. Louis / 5749 EASTON AVE. //.	R-10
FAI-2	Cs46	S3	AD	D. Purple	SAA but on S3 instead of S1	R-9
FAM-1	Cs48	S1	AD	Black Re-verse	FAMILY FINISH / 10c LB MIN \$2.00 / SHIRTS IRONED FREE / FR. 3900 / ST. LOUIS / BACHELOR FAMILY / LAUNDRY //.	R-9
FEC-1	-----	S1	AD	Green	F. & E. CHECKWRITER / TEL. / HA. 2968 / "No Regrets" //.	R-10
FEC-2	-----	S1	AD	Black	SAA but black instead of green print.	R-9
FRD-1	-----	S1	AD	Black	FRED HILL / Electrician & Locksmith / WA. 6345 //.	R-10
FRE-1	Cs50	S1	AD	Black	FRED WORTH'S / BUDWEISER BUFFET / DOWNSTAIRS / DIXON HOTEL / 12th & BALTIMORE / K. C. MO. //.	R-10

FRE-2	-----	S1	AD	Black	FRED WORTH'S / BUDWEISER BUFFET / 1108 BALTIMORE / K. C. MO. //.	R-10
FRO-1	Cs29	S1	AD	Black	From F. J. BUCKLEY / 4048 OLIVE ST., / ST. LOUIS, MO //.	R-10
G						
GEJ-1	Cs51	S1	AD	Black	GEO. JANEFF / 410 N. 1 ST ST., / 1 ST . AND VINE / PARK ALL DAY / 5c //.	R-10
GEK-1	Cs122	S1	NM	Purple	GEO. K. CONANT //.	R-10
GOL-1	Cs134	S1	AD	Black	Golden Key Liquor / 5992 Easton Ave. //.	R-10
GOO-1	Cs22	S1	AD	Green	GOOD EATS / Bill's / Sandwich / Shop / 1139 CHESTNUT ST. //.	R-10
GRA-1	Cs52	S1	AD	Black	GRACE LAWLER / DANCING SCHOOL / ST. LOUIS MO //.	R-10
H						
HAR-1	Cs123	S3	NM	Red	HARRY IKEN //.	R-10
HER-1	CsO23A	S1	PV	Black	HERBERT E. ROWOLD / NUMISMATIST / 1307 Brush Creek Blvd. / Kansas City, 4 Missouri / AUTHORITY ON SALES TAX TOKENS / H.A.N.A. I A.N.A. 4432 //.	R-6
HER-2	CsO23B	S1	PV	Black X2	SAA but with imprint on both sides.	R-9
HES-1	Cs27	S1	AD	Black	HESTANDS / GOOD LUCK SALVE / FOR PILES, ECZEMA, / CUTS, BURNS, SORES, ETC. / Apply twice a day. / Bredemann Drug Co. / 2801 Accomac, / St. Louis, Mo. //.	R-10
HFO-1	Cs47	S3	AD	Purple	H. <FO>RNED / 104 WALNUT ST. / GA. 4321 //.	R-10
HFS-1	Cs92	S1	AD	Purple	H. F. SCHUERMEYER / TOBACCOS / PIPES / CIGARS / RETAIL & WHOLESALE / 2007 S. Jefferson St., St. Louis //.	R-10
HFS-2	Cs93	S2	AD	Purple	SAA but on S2 instead of S1.	R-10
HFS-3	Cs94	S3	AD	Purple	SAA but on S3 instead of S1.	R-10
HKE-1	Cs56	S1	AD	Un-known	H. KELLMAN / PURE / MILK / LOCAL DAIRY 3145 CLAY //.	R-10
HKE-2	Cs57	S3	AD	Un-known	SAA but on S3 instead of S1.	R-10
HOT-1	Cs54	S1	AD	Blue	<H>OTEL STATLER OCT 23 10 49 AM 35 / INFORMATION //.	R-10
I						
IEH-1	-----	S1	AD	Purple	I. E. HOPPER / <fancy script> Watchmaker / - AND - / Jeweler / 2410 So. 8 th St. / ST. JOSEPH, MO. //.	R-10
J						
JBC-1	-----	S1	AD	Purple	<fancy signature script> J. B. Cromer / Harrison, Mo. //.	R-10
JER-1	CsO26	S1	PV	Purple	JERRY F. SCHIMMEL / 40 Prentiss Street / San Francisco, CA 94110 //.	R-8
JER-2	CSO27	S5	PV	Purple	SAA but on S5 instead of S1.	R-8
JOE-1	-----	S1	AD	Light Purple	Joe Jackson, Jr. / Hello! / <cartoon smiley faced man waving> Hosme / INSURANCE / AGENCY //.	R-10

			
MO C/s FRE-2	MO C/s FRO-1	MO C/s GEJ-1	MO C/s GEK-1
			
MO C/s GOL-1	MO C/s GOO-1	MO C/s GRA-1	MO C/s HAR-1
SPACE RESERVED FOR NEW LIST- ING			
	MO C/s HER-1	MO C/s HES-1	MO C/s HFO-1
			
MO C/s HFS-1	MO C/s HKE-1	MO C/s HOT-1	MO C/s IEH-1
			SPACE RESERVED FOR NEW LISTING
MO C/s JBC-1	MO C/s JER-1	MO C/s JOE-1	

			
MO C/s JOH-1	MO C/s JOS-1	JOS-1 + Graffiti	MO C/s JUS-1
			SPACE RESERVED FOR NEW LISTING
MO C/s KEE-1	MO C/s KEL-1	MO C/s KOC-1	
			
MO C/s LAW-1	MO C/s LIB-1	MO C/s LIB-2	MO C/s LIN-1
			
MO C/s LIT-1	MO C/s LOE-1	MO C/s MAC-1	MO C/s MAR-1
			
MO C/s MAS-1	MO C/s MER-1	MO C/s MEY-1	Close Up MEY-1

JOH-1	Cs55	S1	AD	Black	Johnson's Restaurant / PAPPAS BROS. Props. / 1919 N. Grand Ave., St. Lo<uis> //.	R-10
JUL 29 1937 //. See MO C/s PAD-1 below.						
JOS-1	----- -	S1	PV	Sticker	JOSEPH'S COIN SHOP / 1555 South 39 th Street / St. Louis 10 / Mis-souri //.	R-9
JUS-1	Cs118	S1	AD	Green Blue	JUST CALL / 5005 / DAY OR NIGHT / WONSTOP SERV. CO. / ST. JOSEPH, MO. //.	R-10
K						
KEE-1	Cs139	S1	PO	Blue & Red Print	"KEEP 'EM FLYING" / <flying eagle w/ streamer in front of U.S.> / BUY DEFENSE / BONDS //.	R-10
KEL-1	CsO29	S3	PV	Black	Kelly's Antiques / 4312-13 Olive St. / St. Louis 8, Mo. //.	R-5
KOC-1	Cs58	S1	AD	Black	KOCH'S BAKERY, / 2803 S. JEFFERSON AVE. / PRospect 9374 //.	R-10
L						
LAW-1	Cs60	S1	AD	Purple	LAWRENCE'S / CUT RATE / DRUGS / Mexico, Mo. //.	R-10
LAW-2	Cs61	S3	AD	Purple	SAA but on S3 instead of S1	R-10
LIB-1	CsO17	S1	PV	Black	LIBERTY <at top of Standing Liberty Quarter design> /1917 <date on quarter> / 1978 //.	R-8
LIB-2	CsO18	S1	PV	Black	LIBERTY <at top right of Buffalo Nickel> / 1913 <date on nickel> / 1979 //.	R-8
LIN-1	Cs62	S1	AD	Black	LINDERS MARKET / OPEN / DAY / AND NIGHT / WOODLAWN / AND / MANCHESTER //.	R-10
LIT-1	Cs63	S1	AD	Black	LITTLE DOC / MASSAGE / NITES ONLY / <...>ER 8459 //.	R-10
LOE-1	Cs64	S3	AD	Black	LOEW'S / MIDLAND / KANSAS CITY'S / FINEST THEATRE / LOEW'S / Has The Pictures //.	R-10
M						
MAC-1	Cs67	S1	AD	Black	MARIGOLD CANDIES / SUCCESSOR TO //.	R-10
MAR-1	Cs68	S1	AD	Purple	MARIGOLD TEA ROOM / Home of / 505 N. 7 th St. / Fine Candies / St. Louis, Mo. //.	R-10
MAR-2	Cs69	S3	AD	Black	SAA but on S3 instead of S1	R-10
MAS-1	Cs70	S3	AD	Purple	MARKET ST. LEADER, <Ladie>s' & Gent's Furnishing Sto<re> / 2248 MARKET ST., / (ST.) LOUIS, - MISSOUR<I> //.	R-10
MER-1	Cs71	S1	AD	Black	Merchants Exchange / Barber Shop / WEBER BROS. / GA. 6069 //.	R-9
MEY-1	----- -	S1a	AD	Purple	MEYER'S DRUG STORE / PRESCRIPTIONS / Druggist / PA. 8900 / Ho-diamont at Plymouth / ST. LOUIS MO. //.	R-10

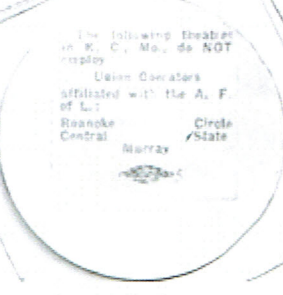
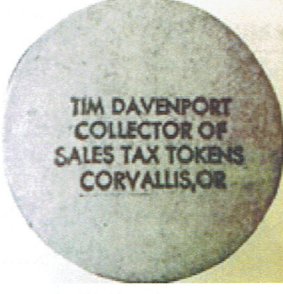
MIC-1	CsO22	S1	PV	Black	MICHAEL G. PFEFFERKORN / P. O. Box 2829 / Carondelet Sta. / St. Louis, Mo. 63111 //.	R-8
MKC-1	CsO11	S1	PV	Black	M & K Const / 423-5300 / 1612 N. Delaware / Mason City, Ia. //.	R-9
MOB-1	Cs4	S1	PO	Black	MO BOLOGNA / -1935 //.	R-10
MON-1	-----	S1	PV	Black	MONTE C. DEAN / 814 1 ST ST. S.E. / ROCHESTER, MN. / 55904 //	R-8
MON-2	-----	S3	PV	Black	SAA except on S3 instead of S1.	R-10
MOO-1	-----	S1	AD	Black	MOORE'S IDEAL CAMP / D. W. Moore, Proprietor //.	R-10
Same camp as found on MO C/s NUM-50.						
MOT-1	-----	S3	AD	Black	MOTOR MARKET / ASK ABOUT / FREE / CAR WASH //.	R-10
MRW-1	Cs3	S1	PO	Black	Mr. Wage-Earner / Dont be a / <picture of donkey> / Again. Vote Socialist //.	R-10
MUR-1	Cs74	S1	AD	Purple	MURERS / 1544 / HOGAN / DELICATESSAN //.	R-9
N						
NAL-1	Cs75	S2	NM	Red Violet	NALICK'S //.	R-10
NEW-1	Cs16	S1	AD	Black	NEW / ARCO CAFÉ / 517 MARKET / GOOD CLEAN MEALS / 15c up / INCLUDING / SOUP, / VEGETABLES, / COFFEE OR/ BUTTER-MILK. //.	R-10
NIC-1	Cs135	S1	AD	Black	NICHOLS & HELWIG SHOPS / 904 West Liberty St., / MEXICO :: MISSOURI //.	R-10
NO BOLOGNA – See MOB-1 above.						
NRA-1	-----	?	PO	Unknown	NRA <sticker>	LOST
O						
OCE-1	Cs76	S1	AD	Black	Oceania / Beauty / Shop //.	R-10
ONC-1	Cs77	S1	AD	Unknown	(.)ONCKEN'S / Cabany 2672, 100 / MARKET / HAMILTON AVE. //.	LOST
ORI-1	Cs78	S1	AD	Dark Blue	ORIENT / COAL / FROM FRANKLIN COUNTY //.	R-10
OUR-1	Cs32	S1	AD	See Below	OUR / OWN / TRADING STAMP / 10c / PURCHASE / Cohen / CASH VALUE 2 MILLS //.	R-10
This is an attached sticker with the sticker itself in red ink typeset, and the name Cohen in blue rubberstamp.						
P						
PAA-1	Cs82	S1	AD	Red	P (...)'s / LINN, / MO. / CAFÉ //.	R-10
PAD-1	Cs130	S3	OT	Purple	<in background> PAID <inset> JUL 29 1937 //.	R-10
PAM-1	Cs131	S1	OT	Purple	PAID / <moon face> / THANKS <on forehead of moon> //.	R-10
NOTE: This same counter stamp WITHOUT the PAID above the face is listed below as MO c/s THA-1.						
PAU-1	Cs80	S3	AD	Red Violet	PAID / THE UNION NEWS CO. //.	R-10
PAY-1	Cs53	S1	AD	Black	<P>AY TO THE ORDER OF / <...>ELL TRUST COMPAN<Y> / Hannibal Ice & Coal Co. //.	R-10
PEN-1	Cs6	S1	PO	Black	PENDERGAST / TAX //.	R-9

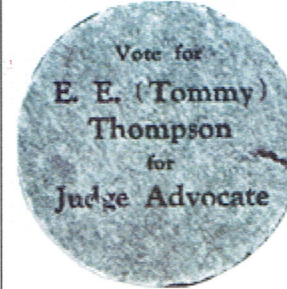
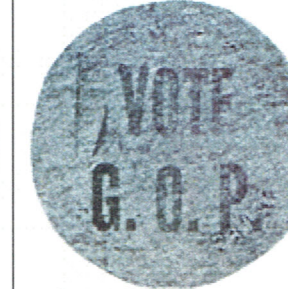
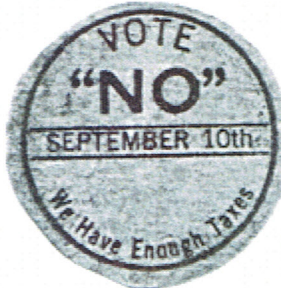
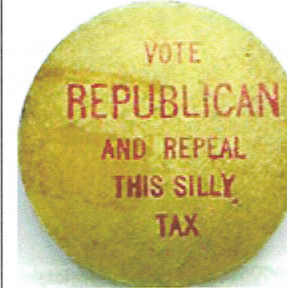
MO C/s MIC-1	MO C/s MOB-1	MO C/s MON-1	MO C/s MOO-1
MO C/s MRW-1	MO C/s MUR-1	MO C/s NAL-1	MO C/s NEW-1
MO C/s NIC-1	MO C/s OCE-1	MO C/s ONC-1	MO C/s ORI-1
MO C/s OUR-1	MO C/s PAA-1	MO C/s PAD-1	MO C/s PAM-1
			SPACE RESERVED FOR NEW LISTING
MO C/s PAU-1	MO C/s PAY-1	MO C/s PEN-1	

			
MO C/s PET-1	MO C/s PHO-1	MO C/s PIG-1	MO C/s PUR-1
			
MO C/s RAM-3	MO C/s RAM-4	MO C/s RAM-4	MO C/s RET-1
			SPACE RESERVED FOR NEW LISTING
MO C/s RIR-1	MO C/s ROV-1	MO C/s ROY-1	
			
MO C/s SAL-1	MO C/s SAN-1	MO C/s SEA-1	MO C/s SEE-1
			
MO C/s SEV-1	MO C/s SHO-1	MO C/s SHR-1	MO C/s SIL-1

PET-1	Cs83	S3	AD	Blue	PETTIT'S PHARMA <CY> / 4101 JAN <...> //.	R-10
PHO-1	Cs33	S1	AD	Green	PHONE / PProspect 5400 / COMMONWEALTH / COAL CO. / 2710 BRANNON / AVE. //.	R-10
PIG-1	Cs136	S1	AD	Black	PIG & BUN / MOBERLY MO //.	R-10
PUR-1	-----	S1	AD	Black	PURITY MARKET / a Savings Every Day is the Way / Phone / LO. 33 //.	R-10
R						
RAM-1	Cs84A	S1	AD	Blue	RAMBLER GASOLINE / SELLS / FOR / LESS / WHY PAY MORE? //.	R-9
RAM-2	Cs84B	S1	AD	Purple	SAA but Purple Ink stamp.	R-9
RAM-3	Cs84C	S1	AD	Blue-Green	SAA but Blue Green Ink stamp.	R-9
RAM-4	Cs84D	S1	AD	Red	SAA but Red Ink stamp.	R-8
Note that TWO pictures are shown, one appears pink, but does not warrant a variety.						
RET-1	-----	S1	AD	Black	RETURN TO / JOHN L. TREN / <...> //.	R-10
REX / HIGH (...) / LYE //.						
This inscription inside shape of can. SEE ABOVE as MO C/s ALS-5						
RIR-1	Cs89	S1	AD	Black	RI 6943 / Russell G. Berg / Texaco Service Station / 6300 So. Grand Blvd. //.	R10
ROV-1	Cs86	S1	AD	Purple	ROVICS' / Cabany 0055 / 6317 Delmar / Delicatessen //.	R-10
ROY-1	Cs87	S1	AD	Black	ROY'S / 2000 CHEROKEE //.	R-9
ROY-2	Cs88	S3	AD	Black	SAA but on S3 instead of S1	R-10
Note that a second example of this counterstamp with some of the R in ROY'S off the planchet makes it appear as TOY'S, but it is ROY'S not TOY'S.						
S						
SAL-1	CsO20	S1	PV	Black	<in small circle> SALES / ¼ c / TAX / <below> TIM DAVENPORT / COLLECTOR OF / SALES TAX TOKENS / CORVALLIS, OR. //.	R-6
SAN-1	Cs90	S1	AD	Black	SANDVOSS DRUG CO. / S. W. Corner Jefferson Park Aves. / <.>Aclede 9200 ST. LOUIS, MO. //.	R-10
SAN-2	Cs91	S3	AD	Black	SAA but on S3 instead of S1	R-10
SEA-1	Cs128	S1	OT	Purple	Season's / Greetings //.	R-10
SEE-1	Cs126	S1	PR	Black	SEE / "Top Hat" / STARRING / Fred Astaire / Ginger Rogers / MIS-SOURI / 4 Days-Starting / Sun. Sept. 8 //.	R-10
SEV-1	Cs96	S1	AD	Black	SEVEN WAY STATION / 3363 SO. BROADWAY / SOL. TOUS, PROP. //.	R-10
SHO-1	Cs95	S1	AD	Black	Shop / at / SEARS / and / SAVE! //.	R-10
SHR-1	-----	S1	AD	Black	SHRYACK_GIVENS / WHOLESALE / GROCERY / COMPANY //.	R-8
SIL-1	-----	S1	AD	Black	SILVER SEAL / SELTZER / AMERICAN SODA / WATER CO. / ST. LOUIS //.	R-8

SIL-2	-----	S3	AD	Black	SAA but on S3 instead of S1.	R-10
SOU-1	Cs97	S1	AD	Green	SOUTHEST FILLING / TEXACO / STATION //.	R-10
SOU-2	Cs98	S3	AD	Green	SAA but on S3 instead of S1	R-10
SPA-1	-----	S1	AD	Black	SPANISH PAVILION / ST. LOUIS MO. //.	R-10
STA-1	Cs99	S3	AD	Purple	STADIUM QUALITY / Phone EV. 8764 / 3356 N. Union Blvd. //.	R-10
STB-1	Cs102	S1	AD	Purple	<St.> Louis Brake Service / 5843 Fastor <...> //.	R-10
STL-1	Cs103	S1	AD	Green	ST. LOUIS CO. / ICE / COAL-COKE / WEB. 1262 //.	R-9
STL-2	-----	S1	AD	Blue	SAA except for dark blue color ink.	R-10
STL-3	Cs104	S3	AD	Green	SAA but on S3 instead of S1.	R-10
STO-1	-----	S1	AD	Black Print	STOP ! / This is a complete soap - / NOT Air-Puffed. / Use only ½ as much / MAGIC WASHER / as you are accustomed / to use of ordinary / Soap Powers / or Flakes. //.	R-10
STR-1	Cs105	S1	AD	Black	STRASSBERGER HALL / DANCING / EVERY / SUNDAY / NIGHT / Grand & Shenandoah //.	R-9
STR-2	Cs106	S3	AD	Black	SAA but on S3 instead of S1.	R-10
T						
THA-1	Cs140	S1	OT	Purple	<moon face> / THANKS <on forehead of moon> //.	R-10
NOTE: This same counter stamp with PAID above the moon face is listed above as MO C/s PAM-1.						
THC-1	-----	?	PO	?	The Democratic half of the Siamese Twins gives you this sales tax. Vote for the Communists. //.	LOST
THD-1	-----	?	PO	?	The Democrats Gave Us This //.	LOST
THE-1	Cs107	S1	PO	Sticker	The following theatres / in K, C. Mo., do NOT / employ / Union Operators / affiliated with the A. F. / of L.: / Roanoke Circle / Central State / Murray <union bug> / 5 //.	R-10
This sticker printing is black, but color of the paper itself is unknown. First reported by Tom McMann in ATTSN #34.						
THK-1	Cs72	S1	AD	Blue	THE MOTOR MARKET / Ask About / FREE / CAR WASH //.	R-10
THK-2	Cs73	S3	AD	Black	SAA but on S3 instead of S1.	R-8
THL-1	Cs108	S1	AD	Black	<T> HEODORE'S / 705 Washington / ST. LOUIS. //.	R-10
THP-1	Cs112	S3	AD	Purple	THIS / ARTICLE WAS / PURCHASED AT / Walgreen's / To duplicate – go to a / WALGREEN / DRUG STORE //.	R-10
TIM-1	CsO21	S1	PV	Black	TIM DAVENPORT / COLLECTOR OF / SALES TAX TOKENS / CORVAL-LIS, OR //.	R-7
TOY-1 SEE ROY-1.						
TRY-1	Cs37	S1	AD	Purple – Re- verse	TRY / DAD'S / COOKIES //.	R-9
TUB-1	-----	S1	AD	Black	TUBBY'S / LUNCH ROOM / BOONVILLE / MO. //.	R-8
U						
UCA-1	CsO31	S5	PV	Purple	UC //.	R-9
UCA-2	-----	S1	PV	Purple	SAA but on S1 instead of S5	LOST
UNI-1	Cs109	S1	AD	Sticker	UNION DRIVERS / YELLOW CABS / FOrest 1234 / <union bug> 154 //.	R-9
This sticker has yellow paper and black print.						

			
MO C/s SOU-1	MO C/s STA-1	MO C/s STB-1	MO C/s STL-1
			
MO C/s STL-2	MO C/s SPA-1	MO C/s STO-1	MO C/s STR-1
			
MO C/s THA-1	MO C/s THE-1	MO C/s THK-2	MO C/s THL-1
			
MO C/s THP-1	MO C/s TIM-1	See ROY-1	MO C/s TRY-1
SPACE RESERVED FOR NEW LIST- ING			
	MO C/s TUB-1	MO C/s UCA-1	MO C/s UNI-1

			
MO C/s UNO-1	MO C/s VAL-1	MO C/s VAT-1	MO C/s VET-1
			
MO C/s VHT-1	MO C/s VOT-1	MO C/s VOT-1	MO C/s VOT-2
			
MO C/s VOT-3	MO C/s VOT-4	MO C/s WAL-1	MO C/s WEB-1
			
MO C/s WES-1	MO C/s WEW-1	MO C/s WEW-2	MO C/s WHI-1

UNO-1	Cs110	S1	AD/ NM	Red- Violet / Red Violet	UNION BUS TERMIN(AL) / Cor. 9 th and Frederick AV. / Phones 6-2250 and 6-029(.) / ST. JOSEPH, MO //. <second imprint over the above is>: E. F. Henricks //.	R-10
V						
VAL-1	Cs111	S1	AD	Black	VALLEY FINANCE CORP. / 2847 OLIVE / 3809 EASTON / Auto Loans //.	R-9
VAT-1	Cs7	S1	PO	Black	Vote for / E. E. (Tommy) / Thompson / for / Judge Advocate //.	R-10
VET-1	Cs8	S1	PO	Purple	VOTE / G. O. P. //.	R-8
VEV-1	-----	?	PO	?	Vote G.O.P. and End the sales tax //.	LOST
VHT-1	Cs9	S1	PO	Black	VOTE / "NO" / SEPTEMBER 10 TH / We Have Enough Taxes //.	R-10
VOT-1	Cs10	S1	PO	Red	VOTE / REPUBLICATION / AND REPEAL / THIS SILLY / TAX //.	R-9
Two photos provided with slightly different colors of red, but probably due to the background, and does not warrant a variety listing.						
VOT-2	-----	S1	PO	D. Blue	SAA but dark blue instead of red print.	R-7
VOT-3	-----	S1	PO	Black	SAA but with black print.	R-8
VOT-4	-----	S1	PO	Purple	SAA but with purple print.	R-9
W						
WAL-1	Cs113	S1	AD	Red Violet	WALLPAPER & CLEANING / EV5264 //.	R-10
WEB-1	Cs114	S1	AD	Purple	Weber Bros. Candy //.	R-10
WES-1	Cs115	S1	AD/ OT	Black Red	<W>EBSTER AUTO REPAI<R> //.	R-10
					Below Black inscription is <man with pick axe> in Red.	
WEW-1	Cs11	S5	PO	Black	WE WANT / ROOSEVELT / AGAIN / IN 1940 //.	R-9
WEW-2	-----	S1	PO	Purple	SAA except for purple instead of black.	R-10
WHI-1	Cs117	S1	AD	Black	WHITAKER'S FOOD STORE / WE MAKE / OUR OWN / ICE CREAM / 25c Qt. / 4177 Ashland Ave. / Colfax 9542. We deliver //.	R-10
WHY-1	-----	?	PO	?	Why Not Tax the Air? //.	LOST

ADDITIONAL DETAILS AND NOTES ABOUT MISSOURI COUNTERSTAMPS

ART -1 & ART-2 – No known examples of either have sold or traded and the prices indicated may be low. I do not believe that pictures only, even of a wolf, would fetch high bids. Simply because they are still R-10, and may actually be LOST, the prices indicated still fall within the selected price ranges for like items.

ART-3 - The 351118 issue of the Jefferson City Post Tribune listed, "two tokens have shown up here with four-leaf clovers pasted on them."

NUM-10 – As a political c/s it would be probable that more examples exist, but only 1 has been reported.

NUM-14-16 – Small group of these discovered in 2012, but only one of the red on S3 and one black ink on S1. First and only time reported, so this may be the only ones that remain.

NUM-31-33 – All three known types remain unique and no other examples of any of them have ever been reported. As is true of most Promotional C/s these are strongly sought. All 3 known are A condition.

NUM-50 – This was part of the Tom McMann collection, first reported in ATTSN #34. That collection has not been traced and may be lost. This is the same camp (business) reported on MO C/s MOO-1.

NUM-60 – Stamp was probably not made as a C/s, but was already present for other business use.

NUM-70 – First reported by Walter J. Burke, Jr., in April 1997.

ADDITIONAL DETAILS AND NOTES ABOUT MISSOURI COUNTERSTAMPS, continued

ALC-1 & 2 – Stamp was probably not made as a C/s, but was already present for other business use.

ALS Series – The Also Good series are, as a group, the single most common of all contemporary counterstamps known. Although there are two distinct stamp types, those that include **ALS-1 to ALS-4** as opposed to **ALS-5 to ALS-7**, and the first group is certainly more common than the latter type. This is a perfect example of “Family Value Reduction”. Simply put, when there are so many different types due to stamp inscription design plus the stamp colors, it actually reduces the value of the rarest pieces within that “family” because some collectors’ only one want one of each business or stamp type represented in their collections. The rarer examples only sell for slightly more than the more common ones because of this. The only exception to this would be the double stamped **ALS-5** which is of higher monetary value because of the additional LYE counterstamp. That second counterstamp adds much of that additional value listed. The **ALS-7** was First Reported by G. Frakes in ATTSN #3.

AMT Series – The **AMT 05 to 35** counterstamps were initially designed as promotional tools to acknowledge outstanding achievement for the American Tax Token Society in two categories – Best Article of the Year and Most New Members Inducted. In all cases Board Members of the society were not eligible for either award. The Most New Members award was only presented once to Britt Hall for his achievement for 2004, and he was awarded MO C/s **AMT-35**. No further New Members awards were presented for any other year. The Awards for Best Article were given as follows: 2005 – Monte C. Dean; 2006 – James Bird; 2007 – Ralph Harnishfeger; 2008 – James Bird; 2009 – Larry Warner; 2010 – Harold Don Allen. There was no Best Article of the Year presentations made for the years 2011, or 2012. All tokens used for these awards were supplied by Robert Frye. Note that the exterior rings on all examples in both categories were stamped in purple, and John Ostendorf then wrote the dates and award type on the tokens with a purple pen.

The **AMT-36 to AMT-48** were all made by Merlin K. Malehorn. The stamps were all made in green for all years 1987, 1988, and 1989, and then a second stamp was used with the same color ink for the year dates. However, Merlin only made 2 of the **AMT-36 & 37**, dated 1987 (as reported in the ATTSN #75 and the M&D), one of each which he kept and the other which was given to Michael Pfefferkorn. The **AMT-47** was really the only year that was “really” a membership token, as 120 were produced and all members of the ATTS received one with a 1988 date.

Likewise, Merlin produced only one of the **AMT- 48** dated 1989, which was eventually given to Jerry Schimmel, and it was sold later by Jerry. It is in this author’s collection at this time.

The **AMT-60 – 62** (and later dates if they are continued to be issued) began in 2010 with John Ostendorf stamping tokens supplied by Robert Frye and those tokens were included in ATTSN newsletters (Issue 148 for the 2010) so each member received one for the previous year. Approximately 120 of each were made and distributed via the newsletter during those years listed.

APP-1 - It is impossible to guess what the beginning of this counterstamp may have been.

ATT-1 – 125 of these were made by Tim Davenport and distributed in the ATTS Newsletter.

ATT-2 – 120 of these were made by Robert Frye and distributed in the ATTS Newsletter.

ATT-3 – Only 15 of these were made by Robert Frye for those who actually attended this meeting. Since 15 members did not appear, some of the balance of those 15 was used by Frye as trading material.

BAN-1 – First reported by Tom McMann in ATTSN #34. Possibly lost.

BEA-1 – It is very surprising that this remains as a unique item with only one stamp color found as it was a very popular handwritten slogan.

BEB-1 – Only listed religious slogan and longest known verbiage of any C/s. Other religious C/s were reported in the late 1935 newspapers, but no other examples have yet been reported. This C/s was quoted in the 350904 issue of the Joplin News Herald, and an entire article was written about it.

BEE-1&2 – First reported by Robert Frye who also supplied the photograph shown.

BES-1 – First reported by Tom McMann in ATTSN #34 and may be lost.

BET-1 - One of the latest stamp dates known on any C/s of the blank back reverse type.

BRI-1&2 – First reported by this author ATTSN #131.

BUK-1 - About 8-10 of these were made by Walter J. Burke, Jr. in 1968.

BUK-2 - About 2-3 of these were made by Walter J. Burke, Jr. in 1968.

CAT-1 – 5 of these were made by Jerry Schimmel.

CAT-2 – 4 to 6 of these were made by Jerry Schimmel.

CAT-3 – Approximately 50-60 of these were made by Jerry Schimmel.

CAT-4 – Only 2 of these were made by Jerry Schimmel, one to Michael Pfefferkorn and one for himself.

CHC-1 – 25 of these were made by Charles Stump sometime around 1965-67.
CHI-1 – First reported by S. L. Johansen in ATTSN #37. About 12 of these were sold on eBay in separate auctions during the late 1990's. Even though they were sold rather quickly, within two years, they still maintained good prices as none had been offered before then, and none have been offered since.
COM-1 – Sold on 130303 and even though it was completely hidden in the wrong category with only the obverse shown on eBay, it still gained a hefty price by two bidders who did find it incorrectly listed.
COR-1 - First Reported by S. L. Johansen in ATTSN #37.
CUL 1 & 2 – Probably produced after actual circulation use and the only known MO C/s with a Nebraska Address. Most likely a promotional advertisement handed to customers as a "joke" item.
DEL-1 - Note that this is one of the very few counterstamps which appeared on the reverse of the later state reverse inscribed issues.
DIE-1 - 25 of these were made by Jerry Schimmel.
DIE-2 - Approximately 20-25 of these were made by Jerry Schimmel.
DOC-1 - First reported by Robert Frye who also supplied the included photograph.
DOW-1 - First reported by Walter J. Burke, Jr., in April 1997. Note these are two different and separate stamps on the same token.
EAT-1 – One of only a handful of manufacturers, wholesalers, or product promotion advertising.
END-1 - First reported by Tom McMann in ATTSN #34.
ENT-1 – An example of a stamp that was not made for use as a counterstamp, but was simply lying around on someone's desk. Although it is an R-10 rarity and unique, it is the best example of why all the different counterstamps in a single rarity category are not the same price. Very few would pay as high a price for this unique counterstamp, which has "nothing" to say, as opposed to a like rarity counterstamp that lists such things as the business name, address, town, and what they are selling.
FAI-1 – A side by side comparison to use with the above comment. This is likewise an R-10 Unique rarity, but offers a considerable amount of detail about the business and its location and would obviously be of considerably more interest than the ENT-1 which says virtually nothing. A good example of why all the prices are NOT the same for the same rarity counterstamps.
FAM-1 - First Reported by Jerry Schimmel in ATTSN #2. One of the most easily recognized C/s.
FEC-1 - First reported by Joseph McCarthy ATTSN #150 who also supplied the included photo.
FRE-1 - First reported by Tom McMann in ATTSN #34.
GEJ-1 - First Reported by Jerry Schimmel in ATTSN #2.
GOL-1 - Appeared in the monthly sales book of Active Token Collectors Organization in March, 1996.
HER-1 - About 47-48 of these were made by Herbert Rowold. He was one of the very early sales tax token enthusiasts and researchers. Although produced in some quantity, they are infrequently available.
HER-2 - Apparently 2 or 3 were accidentally stamped on both sides of the token by Herbert Rowold.
HFO-1 - This may not be the correct information for the name as that line is nearly indecipherable.
HFS-1 - Only known example sold in Jerry Schimmel's sale #20 of 891022 for \$28, more than many of the rare IL. & WA. Scrip sold for in that same auction. MO C/s were considered of more value than some seriously rare IL & WA pieces that today would sell in the \$200+ price category.
HKE-1&2 – Some of the original colors listed for counterstamps in both the P&S and the M&D were found to be incorrect, or not actually supplied by the original reporter, and these are examples of that incorrect reporting. Given that the original notification of this find did not list a color, and that only poor quality black and white photographs remain of the original token, I have deemed, in a very few cases, to list the color as unknown, rather than "guessing", or listing a color we are uncertain of.
IEH-1 - First reported by Robert Frye who also supplied the included photograph.
JBC-1 - First reported by the author ATTSN #131.
JER-1 - Approximately 4-6 of these were made by Jerry Schimmel.
JER-2 - Approximately 4-6 of these were made by Jerry Schimmel.
JOE-1 - First reported by the author ATTSN #131.
JOS-1 - First reported by the author ATTSN #131.

ADDITIONAL DETAILS AND NOTES ABOUT MISSOURI COUNTERSTAMPS, continued

JUS-1 - First reported by Les Albright in ATTSN #68. Incorrectly reported as blue ink in the M&D.

KEE-1 – First reported by Walter J. Burke, Jr., in April 1997.

KEL-1 - Approximately 100 of these were made sometime in the 1940's, although there are no hoards left and they rarely appear for sale. First Reported by G. Frakes in ATTSN #3. The following transcription was reported by Tom Wall of Independence, Missouri in ATTSN #22: "Art Kelley was a member of TAMS (Token and Medal Society). I believe that he was a charter member in fact. He had his coin shop in St. Louis many years. He often used the term Kelley's Antiques although he was a very well-known coin dealer. I'm fairly certain he was at the Olive Street address during WWII, perhaps earlier. I'll try to check this (ED <Merlin Malehorn>: he did – 1942 St. Louis city directory: Arthur B. Kelley, Antiques, 612 Pine and 4314 Olive. Home at 4854a Penrose.) "I visited his shop in the early 60's and found both he and his wife to be very nice people. She continued to run the shop for a short while after his death, and then gave it up. I ended up with some of his token books. I imagine that the counterstamped Missouri tax tokens were made several years after they were taken out of circulation. Surely Jerry Bates knew Art Kelley! Both the 612 Pine and 4314 Olive places were listed as Arth. B. Kelley and Kelly's Antiques at various places in the directory. Around 1960 or 1961 and until about 1965 they had the place at Pine and it was downtown – more of a coin and stamp shop."

LIB-1 - 10 of these were made by Tim Davenport in 1978.

LIB-2 - 10 of these were made by Tim Davenport in 1979.

LIT-1 – Several newspapers reported that a number of "houses of ill repute" had used the MO to C/s their own advertising. This is the only one we know of that has survived and it is near the top of most collectors want lists as one of the most desirable C/s to possess. I do not know where the one example is today.

MER-1 - First reported by Tom McMann in ATTSN #34.

MEY-1 - First reported by Steve Savio in the ATTSN #150 who also supplied the included photo.

MIC-1 - 5 or 6 of these were made by Michael Pfefferkorn as he was sending out a day's orders and trades. Although there may have been more produced, not a single example has been seen to sell in the last 25 years, so those made are now "hidden" in unknown collections, or possibly even lost.

MKC-1 - Tom McMann's (an early STT collector) Construction Company. Probably produced in late 1960's.

MOB-1 - First reported by Tom McMann in ATTSN #34. Note that two DIFFERENT stamps were obviously used on this counterstamp. Also note that all previous reports about this one example have always listed this as NO BOLOGNA, but careful examination of the first letter, especially as compared to the N in BOLOGNA proves this is actually MO BOLOGNA, not NO BOLOGNA.

MON-1 - 10 were made in 2007 when I moved away from this address. The stamp was subsequently destroyed.

MON-2 - 1 was made in 2007 when I moved from this address.

MOO-1 - Same camp as found on MO C/s NUM-50.

MOT-1 - First reported by Tom McMann in ATTSN #34.

MRW-1 – The inclusion of the donkey picture and the slogan for the socialists place it near the top of everyone's want list. The only known exchange was a trade for an undisclosed value, though intimated as "very high value" from a very hard trader.

MUR-1 - First reported by Tom McMann in ATTSN #34. Followed up by report by Merlin Malehorn in ATTSN #73.

NAL-1 – An example of a single name C/s that is a unique rarity 10, but which would and does not sell for substantial prices, even though it is unique, simply because it tells us absolutely nothing about the business, where it was located, or what it did.

NEW-1 – A perfect example to compare to the above. This is also an R-10 unique rarity, but should it be offered for sale it would undoubtedly sell for CONSIDERABLY more than the NAL-1 listed above, simply because it 1) Lists the type of business, 2) Lists an address than might be able to be found as to town location, 3) lists what is being sold and even a price. Here is another example, side by side, that shows that just because the rarities are the same, the value and desirability are completely different.

NIC-1 - Appeared in the monthly sales book of Active Token Collectors Organization in March, 1996.

NRA-1 - In ATTSN #86 Merlin Malehorn reported the find of a possible MO P1 with a NRA cancelled stamp affixed to the reverse found in Bob Slawsky's auction #31. He followed up in ATTSN #100, but could not determine any specifics.

ONC-1 - Picture shown is a hand drawn rendition of this counterstamp as listed in the ATTSN #7. It was again reported in ATTSN #22 by Captain D. D. Drell with the same hand drawn picture. Whereabouts of any example unknown.

ORI-1 - First reported by Tom McMann in ATTSN #34.

OUR-1 - This is an attached sticker with the sticker itself in red ink typeset, and the name Cohen in blue rubberstamp. First reported by Tom McMann in ATTSN #34. Especially interesting as this store offered "double value" for the state issued mill with their own increase to a value of two mills with this sticker.
PAD-1 An example of a C/s that has much less value since it was not designated as a C/s and was simply used because it was handy. Other than the date, it has little historical value otherwise.
PAU-1 - Only known example sold in Jerry Schimmel's sale #20 of 891022 for \$28, more than many rare IL. & WA. Scrip. This sale demonstrated that MO C/s was considered of great collector value.
PEN-1 - First reported by Stuart Hawkinson in ATTSN #75.
PIG-1 - Appeared in the monthly sales book of Active Token Collectors Organization in March, 1996.
RAM-1 - First Reported by Jerry Schimmel in ATTSN #3.
RAM-4 - First reported by Ron Lynch in ATTSN #75.
RET-1 - First reported by Robert Frye who also supplied the included photo.
ROY-1 - First reported by Thomas Barni in ATTSN #2.
SAL-1 - Approximately 20 of these were made by Tim Davenport in the early 1990's.
SEA-1 - Only known reported example is almost impossible to read because of poor original stamp.
SEE-1 - One of the most desirable of all MO C/s because of the name recognition of the stars listed.
SHR-1 - First reported by the author ATTSN #131. Business was located in Booneville, Missouri.
SPA-1 - First Reported by Robert Frye who also supplied the included photo.
STO-1 - Quite possibly included inside the soap package, and a very interesting printed advertisement by the manufacturers of the soap. Only MO C/s we know of that might have been included with a product.
STR-1 - First reported by Merlin Malehorn in ATTSN #73.
THC-1 - This slogan was reported on 351118 in The Jefferson City Tribune, but no example is known to have survived. In that article, it said, "The latest group to utilize tokens as a means of reaching the citizens is the communist party. Small typewritten slips, pasted on the backs of mill pieces carry the legend <as listed above>."
THD-1 - This slogan was reported on 351118 in The Jefferson City Tribune, but no example is known to have survived.
TIM-1 - 15 of these were made by Tim Davenport.
TRY-1 - First Reported by Jerry Schimmel in ATTSN #2.
TUB-1 - First reported by the author ATTSN #131.
UCA-1 - 2 or 3 of these were made by Dick Johnson who lived in University City, Missouri at the time he made them.
UCA-2 - It is believed that at least 2 or 3 of these were made by Dick Johnson, but none have ever surfaced. Reported but thus far never confirmed.
UNO-1 - First reported by Ed Morrow in ATTSN #78.
VEV-1 - Reported in the 350827 issue of The Hutchinson News, but no example is known to have survived.
WHY-1 - This slogan was reported on 351118 in The Jefferson City Tribune, but no example is known to have survived.

Cross Reference Guide

Although the full listings above are ordered such that pictures only appear at the front of the guide, anything that begins with a number next, and the rest in exact alphabetical order there may be occasions when you are having a difficult time cataloguing a piece if you only have a partial inscription. This cross reference guide that follows may make such locations more viable.

	See:
5005	JUS-1
AMERICAN LEGION	NUM-14
AMERICAN SODA	SIL-1,2
ARCO CAFÉ	NEW-1
BACHELOR FAMILY	FAM-1
BALDUCCI, PAT	NUM-60
BATES, JERRY	DIE-1,2
BELLOS CAFÉ	BES-1
Berg, Russell G.	RIR-1
BILL's SANDWICH	GOO-1
BLACK & WHITE	CAL-1
Brake Service	STB-1
Bredemann Drug Co.	HES-1
BRUFFED, BYRON A.	DOW-1
BUCKET SHOP	BEE-1,2
BUCKLEY, F. J.	FRO-1
<buffalo nickel>	LIB-2
Cohen	OUR-1
COMMONWEALTH COAL	PHO-1
CONANT, GEO. K.	GEK-1
Cromer, J. B.	JBC-1
CUT RATE DRUGS	LAW-1
DAD'S COOKIES	TRY-1
DAVENPORT, TIM	SAL-1
DEAN, MONTE C.	MON-1,2
DEFENSE BONDS	KEE-1
FIDDLER'S CONTEST	NUM-31

Gessley, Irving	BET-1
Hannibal Ice & Coal	PAY-1
Henricks, E. F.	UNO-1
HILL, FRED	FRD-1
HOGAN, BOB	BOB-1,2
HOPPER, I. E.	IEH-1
Hosme INSURANCE	JOE-1
HOTEL LA SALLE	CHI-1
IDEAL CAMP	NUM-50
IKEN, HARRY	HAR-1
Jackson, Joe Jr.	JOE-1
JANEFF, GEO.	GEJ-1
KELLMAN, H.	HKE-1,2
KUHS, C. H.	CHK-1
LAWLER, GRACE	GRA-1
LUCKY POINT	BUN-1
MAGIC WASHER	STO-1
MOORE'S	NUM-50
OLD TIME	NUM-31
OWHENS	EAT-1
PAPPA'S BROS.	JOH-1
PFEFFERKORN, MICHAEL G.	MIC-1
REX HIGH LYE	ALS-5
REX HIGH LYE	ALS-5
ROOSEVELT	WEW-1
ROWOLD, HERBERT E.	HER-1,2
SCHIMMEL, JERRY F.	DIE-1,2

SCHIMMEL, J. F.	CAT-1-3
SCHUERMERYER, H. F.	HFS-1
SEARS	SHO-1
<smiling moon>	PAM-1 & THA-1
<standing liberty quarter>	LIB-1
STANLEY, CHAS. I.	CHE-1
STATLER, HOTEL	HOT-1
STERN	BUS-1
STUMP, CHARLES C.	CHC-1
Texaco Service	RIR-1
TEXACO STATION	SOU-1
Thompson, Tommy E. E.	VAT-1
TIVOLI MUSIC SHOP	NUM-70
Top Hat	SEE-1
TREN, JOHN L.	RET-1
Union Operators	THE-1
UNION NEWS	PAU-1
Walgreen's	THP-1
WEBER BROS.	MER-1
WEBSTER ECHO	BUW-1
WILLIAMS, C.	BLA-1
<wolf>	ART-1
WONSTOP SERV. CO.	JUS-1
WORTH'S, FRED	FRE-1,2
WRIGHT, CLYDE	COM-1
YELLOW CABS	UNI-1

UNDERSTANDING PRICING

Missouri counterstamps are avidly collected by that state's trade and merchant token collectors, sales tax token collectors, and those that collect specific merchant types, such as restaurants, plus those that collect specific towns, as well. I've even done business with a few collectors that are interested in them because they collect milk caps, too. I have had a number of buyers in the past decade that had no interest in sales tax tokens – only in these Missouri counterstamps, because they had included them in their own collections for one reason or another.

Because of the diversity of collectors that pursue these pieces we, as sales tax token collectors, probably account for no more than a handful of the current enthusiasts for these pieces within our own ranks. Hence, the number of counterstamps that we are aware of is probably no more than a small portion of the existing pieces that are housed within the books of those diverse fields.

As mentioned in the introductory section above, the values of these pieces have changed significantly in the last two decades for two rather diverse reasons. The first being that condition has become a factor for the value of the pieces offered. There are a certain percentage of devotees that simply will not purchase any token, including rare or even unique counterstamps, which are in a condition below their private prerequisites.

Even super-rare or unique items may not garner nearly as much enthusiasm if they are in deplorable condition. There remains that group of collectors that will avidly bid for or buy any counterstamp they do not already own, regardless of condition. But that group has shrunk significantly in the last decade or so. Thus, the condition of the piece now makes a world of difference in the end-

ing value of a counterstamp.

The second shift from previous purchasing habits and resulting prices involves the sale of counterstamps via on-line auctions, more specifically on eBay. Regardless of the reason that someone might search for Missouri counterstamps, one thing we have learned, with very few exceptions, is that these tokens are exceedingly difficult to locate. Even if you have searches within a number of categories and in a variety of fields you soon find that it can take months of diligent review of thousands of potential lots on eBay before even one new Missouri counterstamp is discovered.

You might think that you will occasionally get lucky and find a MO C/s listed in the wrong category or an advertisement that doesn't mention that there is a counterstamp. Even if you open every one of the hundreds of Missouri "Milk Cap" listings in any category of eBay you will soon get tired of such an endeavor, as the number of MO C/s discovered "by accident" are extremely sparse.

So the second thing we have learned, in Toto, is that even with the super-huge offering available on eBay the MO C/s are indeed very rare and rarely offered. Like almost any collectible that almost never appears on a regular basis this will soon eliminate a goodly number of searches as folks simply get tired of looking for something that almost never appears. This is probably the only reason that the MO C/s remains in a relatively easy price category for those that do continue the search. Many collectors simply lose interest in looking, and give up. But even then, those that remain actively searching for these items must pay the price when even two collectors do discover one for sale.

The prices listed below are founded primarily on actual sales of MO C/s in the last fifteen years. However, some of these pieces have only changed hands once before that period. In those instances where a rare or unique example changed hands prior to ten years ago, I have extrapolated the most likely retail values based on current price models.

It should also be noted that the prices listed by condition take into consideration the desirability of the counterstamps found. The greater the information listed on a counterstamp, the more desirable it becomes. Those listing a town are more eagerly sought by a larger population of collectors. Those that specifically list an exact location for the business also become more desirable, while those that go into greater detail beyond those basics will likewise garner greater interest.

MO C/s GEK-1, for example, which lists nothing but a name will not be as widely desired as MO C/s NEW-1, which lists a great deal of interesting information. MO C/s ENT-1, which was a counterstamp made to use on invoices and has absolutely no information about the business name or the type of business, nor its location, nor any other detail would be considered of much less interest simply because of that lack of information. The more the counterstamp offers as to the business type and its location, the greater the number of collectors who will be willing to bid higher for such informative and historically related pieces.

Price Categories by Condition

As mentioned above, the condition of the MO C/s most certainly does affect the value and any final bid price at auction. But the major factor is NOT the condition of the token the counterstamp is found on nearly so much as the condition of the counterstamp itself. Since you can buy an uncirculated blank backed "Milk Cap" sales tax token in very nice uncirculated condition for less than \$2.00, the major value of the MO C/s is attributed to the counterstamp itself, not just the token it is found on.

This is not to say that the token condition itself has no influence on the final value. It is rather rare, however, to find a great example of a counterstamp on a really beat condition token. Suffice it to say that the main reason for the high prices now paid for MO C/s as it relates to condition, is determined more by the counterstamp quality than by the token condition on which they are found.

In order to more accurately ascribe past auction results into fixed price estimates I have divided conditions based on the following scale:

Condition A: If the C/s is small enough to fit onto the token without loss of letters or words and it is centered well enough so that the entire script may be read, then it meets this condition standard. In the event the original stamp used was much larger than the token diameter, then the "important" parts of the C/s must be visible. If there is a business name, it should be complete, or nearly so. On very rare occasions (such as MO C/s SEV-1), if the stamp is repeated so that the entire script of the larger stamp may be read on a single token, that certainly qualifies as a complete stamp.

To qualify in this condition, if a rubber stamp were used, it should have been stamped well enough so that the ink remains dark enough and clear enough to be easily distinguished. If it is difficult to read the script contained on the C/s because the stamp was incomplete or lightly applied, it would not qualify for this condition.

Even if the original stamp or print or sticker is well applied and easily read, it may not be categorized in this condition if there is significant wear, handling, stains, or damage to the token itself. A hole in the center of the token, for example, even if the C/s itself was wonderful, would drop it out of this top condition. If there is so much "dirt" on the token that it appears to be nearly black or brown on the C/s side, it would also drop it below this top condition. Likewise, if there were one or more stains on the C/s side that detracted from the desirability of the token, even if the counterstamp itself was wonderful, it would again lose out and could not be counted as a top grade example.

This is a well centered, well stamped example of a counterstamp and the condition of the token itself is top of the line with no major distractions. The obverse state-printed side only counts towards a lower grade if it is in seriously bad shape. In all cases the main area of concern is for the C/s side of the token.

Examples of Condition A tokens pictured include:

MO C/s NUM-16	Stamp is firm and centered, no distractions, token excellent.
MO C/s NUM-31	Only a few degrees off-center but stamp is firm and complete. No circulation wear after stamping is evident.
MO C/s ALS-4	Well centered, firm even stamp, no visible circulation after stamp.
MO C/s BAN-1	Printed, not stamped, and perfectly centered and firm. No problems of any kind and a superb example worthy of the finest collection.
MO C/s MER-1	Centered, strong stamp which shows all letters, no loss from after stamp circulation.

Condition B: Everything is true of this condition as it was for Condition A, except some small distractions or a combination of very minor problems results in this condition. Examples would be those C/s that are found on wonderful condition tokens, but the C/s itself is off the center with only 80-90% of the stamp or print visible and complete. It would also apply to a C/s that is only partly readable because it was stamped at an angle and some of the script was lost and was not applied. If the C/s itself was well centered and originally firm but there is some minor color change to the token because of handling or other environmental degradation that prevents easily determined script recognition, it would fall into this condition. This is a C/s token that usually has one minor problem of note. That single issue cannot be of great significance and cannot be distracting to the point that it is the first and only thing you immediately recognize about that token.

Examples of Condition B tokens pictured include:

MO C/s AMT-36	Well centered with no after stamp circulation but it falls below the A condition because of the uneven stamp that loses the readability of some of the small letters. Even though this is true of both of the two known pieces, both are still only condition B. Remember that the RARITY of the token has NOTHING to do with the condition.
MO C/s AMT-48	Again, even though this is the only example ever made, the strike of the stamp is too uneven and loses a good 10-20% of the script, thus

	disqualifying it from A condition, even though it is “nice” and the only one that will ever exist.
MO C/s APP-1	Large stamp not made for use on token use loses too much of the script because of its large size. The beginning letters of the business are lost, which are especially important.
MO C/s BES-1	Uneven stamp loses enough lettering to force the condition into B.+

Condition C: This token has problems that are easily discernible and do tend to distract from the C/s, or the C/s itself is so poorly done or so far off center that less than 70% of the counterstamp is present or readable. This would normally be the lowest condition of interest to many collectors. Even unique or very rare pieces would be considered of much less monetary value when discovered in this condition. This is not a “showcase” piece, even if it is the only one known to exist.

Examples of Condition C tokens pictured include:

MO C/s NUM-50	Stamp is well centered, but 50% of the script is invisible or unreadable because of after stamp circulation wear.
MO C/s ALC-2	Important script is off center, light uneven stamp strike, dirty.
MO C/s BET-1	Stain damage after stamping results in 30% loss of clear script.
MO C/s GRA-1	After stamp circulation eliminates 30% of script.
MO C/s VOT-3	Stamp is light and uneven, plus stains and circulation after stamping results in distracting final condition.

Condition D: There are major problems with this condition and in all cases it is probable that for one reason or another only a portion of the actual counterstamp is visible, readable, and defined. In most instances when a token is discovered in this condition, even if it is unique or very rare, it will usually fetch a small fraction of what the same C/s would garner if found in a better condition. In most cases, even if the token is unique, it is held for historic value rather than collector value.

There are enough minor problems that in combination it forces the condition to this lower point, or there is a single major problem, such as a hole cut in the center, bends that cause major stress marks making the script illegible, large stains of a distinctly darker tone, and other serious issues that drop the token to less than collectible condition and are usually held only for historic purposes, even if unique.

Examples of Condition D tokens pictured include:

MO C/s ROY-1	Too much script is lost, much circulation after stamp, uneven and dirty.
MO C/s SEA-1	If it had not been previously reported, it is doubtful that this could be read at all as it is a light uneven strike that has seen much circulation after the stamping.

PRICES FOR MISSOURI COUNTERSTAMPS BY CONDITION

IMPORTANT NOTE:

Many of the counterstamps listed are only known for a very few examples, including a goodly number that remain Unique. I have even included those counterstamps that we know existed at one time but which remain LOST. The prices listed are in all four categories of condition even in those instances where we only know of a single example extent, or no present example. This not only helps to better classify the price of any token now listed, but also allows us to estimate more exactly the price and value of newly discovered examples of reported rarities as compared to known price achievements.

Catalog Number	Rarity	CONDITIONS			
		D	C	B	A
ART-1	R-10	15	25	40	50
ART-2	R-10	12	20	35	45
NUM-10	R-10	25	40	60	100
NUM-14	R-8	20	35	45	60
NUM-15	R-10	25	40	60	90
NUM-16	R-10	25	40	60	90
NUM-31	R-10	30	55	80	120
NUM-32	R-10	30	55	80	120
NUM-33	R-10	30	55	80	120
NUM-50	R-10	25	50	75	110
NUM-60	R-10	15	25	40	55
NUM-70	R-10	20	40	60	80
ALC-1	R-10	25	40	70	90
ALC-2	R-10	30	55	75	100
ALS-1	R-8	12	20	25	35
ALS-2	R-10	20	25	40	55
ALS-3A	R-6	15	25	30	40
ALS-3B	R-7	15	25	30	40
ALS-4	R-8	15	25	30	35
ALS-5	R-10	25	45	60	85
ALS-6	R-5	8	15	20	25
ALS-7	R-6	12	18	25	30
AMT-05	R-10	6	20	35	50
AMT-06	R-10	6	20	35	50
AMT-07	R-10	6	20	35	45
AMT-08	R-10	6	20	35	45
AMT-09	R-10	6	20	35	40
AMT-10	R-10	6	20	35	40
AMT-11	R-10	6	20	35	40
AMT-12	R-10	6	20	35	40
AMT-13	R-10	6	20	35	40
AMT-35	R-10	6	20	35	40
AMT-36	R-9	15	25	50	60
AMT-37	R-9	15	25	50	60
AMT-47	R-5	5	8	12	15
AMT-48	R-10	25	35	50	75
AMT-60	R-4	5	8	10	12
AMT-61	R-4	5	8	10	12
AMT-62	R-4	5	8	10	12
APP-1	R-10	25	45	65	85
ATT-1	R-5	6	12	15	20
ATT-2	R-4	4	6	8	10
ATT-3	R-8	10	20	30	35
AUE-1	R-10	30	50	75	100
BAN-1	R-9	25	45	70	90
BBB-1	R-9	25	40	65	80
BBB-2	R-10	30	50	70	90
BEA-1	R-10	30	55	75	95
BEB-1	R-10	30	55	75	95
BEE-1	R-10	30	60	80	110
BEE-2	R-10	30	60	80	110
BES-1	R-10	25	55	75	95

Cat. #	Rarity	CONDITIONS			
		D	C	B	A
BET-1	R-10	20	50	65	75
BLA-1	R-10	25	55	80	110
BLU-1	R-10	20	50	65	75
BOB-1	R-9	15	35	50	60
BOB-2	R-10	30	65	80	125
BRI-1	R-8	12	30	55	75
BRI-2	R-10	30	60	80	100
BRO-1	R-10	20	45	60	75
BUK-1	R-8	12	20	25	35
BUK-2	R-9	15	25	30	40
BUN-1	R-10	25	50	65	85
BUN-2	R-10	25	50	65	85
BUS-1	R-10	25	45	60	80
BUW-1	R-10	25	45	55	75
CAL-1	R-10	15	35	45	65
CAP-1	R-10	20	35	50	70
CAT-1	R-8	6	20	25	30
CAT-2	R-8	6	20	25	30
CAT-3	R-5	4	10	15	20
CAT-4	R-9	15	25	35	50
CHA-1	R-10	25	40	50	65
CHC-1	R-6	10	20	25	40
CHE-1	R-10	20	35	50	60
CHI-1	R-7	15	25	35	45
CHK-1	R-10	20	30	45	65
COM-1	R-10	20	30	50	70
COR-1	R-10	20	30	45	65
COU-1	R-10	25	40	55	75
CUL-1	R-9	12	30	35	45
CUL-2	R-10	20	40	55	70
DAV-1	R-10	25	45	65	85
DEL-1	R-10	20	30	35	45
DEM-1	R-10	25	35	40	55
DIE-1	R-6	8	15	20	25
DIE-2	R-7	12	25	30	40
DOC-1	R-10	30	50	70	100
DOU-1	R-10	20	35	50	65
DOW-1	R-10	25	50	70	85
DUC-1	R-10	25	40	55	70
DUD-1	R-9	25	45	65	80
EAT-1	R-10	35	60	80	100
ECO-1	R-10	30	55	75	85
END-1	R-9	25	45	65	80
ENT-1	R-10	15	25	35	45
FAI-1	R-10	35	60	85	120
FAI-2	R-9	25	45	60	85
FAM-1	R-9	25	50	65	95
FEC-1	R-10	20	40	50	60
FEC-2	R-9	15	25	35	40
FRD-1	R-10	25	45	70	85
FRE-1	R-10	35	65	90	130

Cat. #	Rarity	CONDITIONS			
		D	C	B	A
FRE-2	R-10	35	65	90	130
FRO-1	R-10	25	45	60	75
GEJ-1	R-10	35	60	75	95
GEK-1	R-10	25	40	55	70
GOL-1	R-10	30	55	85	100
GOO-1	R-10	35	65	95	125
GRA-1	R-10	30	45	65	85
HAR-1	R-10	20	40	55	65
HER-1	R-6	8	15	30	40
HER-2	R-9	20	35	50	75
HES-1	R-10	35	60	90	110
HFO-1	R-10	25	40	55	70
HFS-1	R-10	35	65	100	125
HFS-2	R-10	40	70	110	140
HFS-3	R-10	35	65	100	130
HKE-1	R-10	30	60	75	95
HKE-2	R-10	30	60	75	95
HOT-1	R-10	25	55	70	85
IEH-1	R-10	35	65	100	125
JBC-1	R-10	25	55	65	80
JER-1	R-8	10	20	35	55
JER-2	R-8	10	20	35	55
JOE-1	R-10	30	60	90	120
JOH-1	R-10	30	55	85	110
JOS-1	R-9	15	35	55	75
JUS-1	R-10	30	55	75	100
KEE-1	R-10	40	75	125	160
KEL-1	R-5	8	20	30	45
KOC-1	R-10	25	50	65	80
LAW-1	R-10	30	65	80	115
LAW-2	R-10	35	75	90	125
LIB-1	R-8	15	30	45	65
LIB-2	R-8	15	30	45	65
LIN-1	R-10	25	45	60	80
LIT-1	R-10	40	85	135	175
LOE-1	R-10	30	70	85	120
MAC-1	R-10	25	45	55	70
MAR-1	R-10	30	60	75	110
MAR-2	R-10	30	65	85	120
MAS-1	R-10	30	60	75	100
MER-1	R-9	25	55	65	80
MEY-1	R-10	45	75	125	160
MIC-1	R-8	15	30	40	55
MKC-1	R-9	12	25	40	50
MOB-1	R-10	30	65	70	100
MON-1	R-8	5	10	15	20
MON-2	R-10	15	25	30	50
MOO-1	R-10	25	50	75	90
MOT-1	R-10	25	50	75	85
MRW-1	R-10	40	75	110	130
MUR-1	R-9	25	45	65	85
NAL-1	R-10	15	40	50	60

Cat. #	Rarity	CONDITIONS			
		D	C	B	A
NEW-1	R-10	35	70	100	120
NIC-1	R-10	25	55	75	95
NRA-1	LOST	30	60	85	100
OCE-1	R-10	25	55	80	90
ONC-1	LOST	25	50	75	85
ORI-1	R-10	30	60	90	120
OUR-1	R-10	20	50	75	90
PAA-1	R-10	15	35	45	55
PAD-1	R-10	15	40	50	60
PAM-1	R-10	15	40	50	65
PAU-1	R-10	20	40	60	75
PAY-1	R-10	25	55	80	90
PEN-1	R-9	20	40	60	70
PET-1	R-10	25	50	65	75
PHO-1	R-10	25	55	75	90
PIG-1	R-10	25	60	80	100
PUR-1	R-10	25	60	75	90
RAM-1	R-9	20	30	45	70
RAM-2	R-9	20	30	45	75
RAM-3	R-9	20	30	45	75
RAM-4	R-8	15	25	40	60
RET-1	R-10	20	30	45	55
RIR-1	R-10	30	60	85	110
ROV-1	R-10	25	55	75	100
ROY-1	R-9	15	35	50	65
ROY-2	R-10	20	40	55	75

Cat. #	Rarity	CONDITIONS			
		D	C	B	A
SAL-1	R-6	10	20	30	45
SAN-1	R-10	30	60	85	110
SAN-2	R-10	30	60	90	120
SEA-1	R-10	10	20	3	55
SEE-1	R-10	50	85	150	200
SEV-1	R-10	30	60	90	120
SHO-1	R-10	25	45	60	85
SHR-1	R-8	15	25	45	65
SIL-1	R-8	15	30	50	70
SIL-2	R-10	30	60	90	120
SOU-1	R-10	20	45	60	75
SOU-2	R-10	25	50	65	80
SPA-1	R-10	20	40	60	75
STA-1	R-10	30	55	80	100
STB-1	R-10	25	45	75	85
STL-1	R-9	20	35	55	70
STL-2	R-10	30	55	75	90
STL-3	R-10	30	55	80	95
STO-1	R-10	35	70	95	130
STR-1	R-9	25	50	80	100
STR-2	R-10	30	60	95	130
THA-1	R-10	15	30	45	55
THC-1	LOST	25	50	80	120
THD-1	LOST	25	45	70	100
THE-1	R-10	15	35	60	80
THK-1	R-10	25	50	75	90

Cat. #	Rarity	CONDITIONS			
		D	C	B	A
THK-2	R-8	30	60	85	110
THL-1	R-10	20	45	55	70
THP-1	R-10	30	60	90	125
TIM-1	R-7	8	20	30	45
TRY-1	R-9	25	55	75	90
TUB-1	R-8	20	40	60	75
UCA-1	R-9	15	30	50	65
UCA-2	LOST	20	40	50	60
UNI-1	R-9	25	50	80	105
UNO-1	R-10	30	60	90	120
VAL-1	R-9	20	45	55	75
VAT-1	R-10	25	55	70	90
VET-1	R-8	15	45	60	75
VEV-1	LOST	25	50	75	100
VHT-1	R-10	25	60	85	110
VOT-1	R-9	20	45	70	85
VOT-2	R-7	15	30	45	60
VOT-3	R-8	20	40	60	70
VOT-4	R-9	20	45	70	85
WAL-1	R-10	25	50	70	85
WEB-1	R-10	25	55	75	90
WES-1	R-10	25	55	75	90
WEW-1	R-9	20	50	70	85
WEW-2	R-10	25	60	80	100
WHI-1	R-10	25	65	85	110
WHY-1	LOST	25	60	80	100

Hand Written Graffiti

There is a virtually endless list of those pen and pencil slogans, names, comments, and political satire found on the blank back Missouri "Milk Cap" tokens. Because anyone could take an appropriately aged pen or pencil and write anything on any such blank back, it is impossible to ascertain with any certainty when such graffiti may have been added. For this reason, I have chosen to avoid listing any of those handwritten or drawn comments – with one exception.

That single exception is the counter signatures, done in 1972, by Mr. G. H. Bates. Because of his significance to Missouri sales tax, and the probable small number of issues that were actually signed, I have included them here as they most certainly do offer a unique and verifiable non-stamp collectible.

To the right is a copy of the original article found in ATTSN #7 when Mr. Bates offered to sign Missouri Milk Caps. Although we do not know for certain how many collectors may have sent tokens, I would hazard to guess, based on availability, that it was much less than 20 each.

Autograph Available

Mr. G.H. Bates has kindly consented to autograph the Missouri cardboard STT's for any member who desires it.

Send one set of tokens along with a stamped addressed envelope, and request his autograph. Please allow a little time for return of autographed tokens.

Mr. Bates' background directly relates to the history of sales tax tokens; he was the first Supervisor of Sales Tax in Missouri, the first Collector of Revenue in Missouri, the Missouri State Treasurer in 1952, and the Missouri Commissioner of Finance in 1957. Now retired, and "87 years young," Mr. Bates, along with Governor Forrest Smith, was responsible for the introduction of the Missouri cardboard tokens.

Mr. Bates' address is 1023 Adams St., Jefferson City, MO 65101.



Above: MO H/w GHB-1, MO H/w GHB-2, MO H/w GHB-3, and MO H/w GHB-4

PRICE VALUES OF H/w: All four types are equal in value with the condition of the token the signature is on taken into account. In the examples above the third (H/w GHB-3) with the creases in the token would be considered B condition, while the other three would all be considered A condition.

CONDITION			
D	C	B	A
8	15	25	35

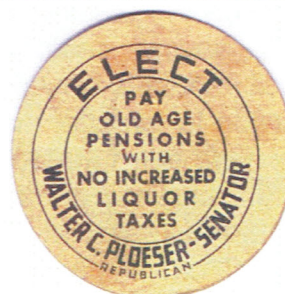
MIMICS

To date we have only had two reports of mimic counterstamps. One was produced as an advertisement for the Red Seal Shop; the other was for a repeal of the sales tax by Walter C. Ploeser who was campaigning for Senator.

In both cases the same size milk caps that were used as sales tax tokens were printed on BOTH sides with inscriptions. The MO M/m (M/m = Mimic) ONE-1 clearly lists a printed value of One Mill TAX TOKEN on the obverse, indicating that it was intended to be used as a sales tax token, even though it was privately printed.

The MO M/m ELE-1 made no mention of its possible use as a sales tax token and was strictly for advertising for Mr. Ploeser's political aspirations.

Mimics simply took the idea of advertising by stamping on the reverse of the Missouri Milk Cap sales tax tokens one step further, and actually had their own milk caps printed on both sides. It is very likely that other businesses or politicians used this same idea, but as is true for all of the counterstamped pieces from Missouri, we must consider ourselves lucky that at least two examples have survived and have been reported.

MO M/m ELE-1					
OBV: <black print with orange circle, similar to 5 mill> ELECT / <union bug> 162 / REPEAL / THE / SALES / TAX / WALTER C. PLOESER – SENATOR / SOUTH ST. LOUIS //.					
REV: <in black print> ELECT / PAY / OLD AGE / PEN- SIONS / WITH / NO INCREASED / LIQUOR / TAXES / WALTER C. PLOESER – SENATOR / REBULICAN //.					
Probably Printed: 1935 Rarity – R-10					
D	C	B	A	MO M/m ELE-1 Obv.	MO M/m ELE-1 Rev
\$30.00	\$60.00	\$85.00	\$125.00		
MO M/m ONE-1					
OBV: <in black print> One Mill / TAX TOKEN / Re- deemable at / Tremain's / RED SEAL SHOP //.					
REV: <in red print> We Make the / BEST CHILE / In Town / and We Serve / It the Year / Around //.					
Probably Printed: 1935 Rarity – R-10					
D	C	B	A	MO M/m ONE-1 Obv.	MO M/m ONE-1 Rev.
\$40.00	\$70.00	\$95.00	\$135.00		

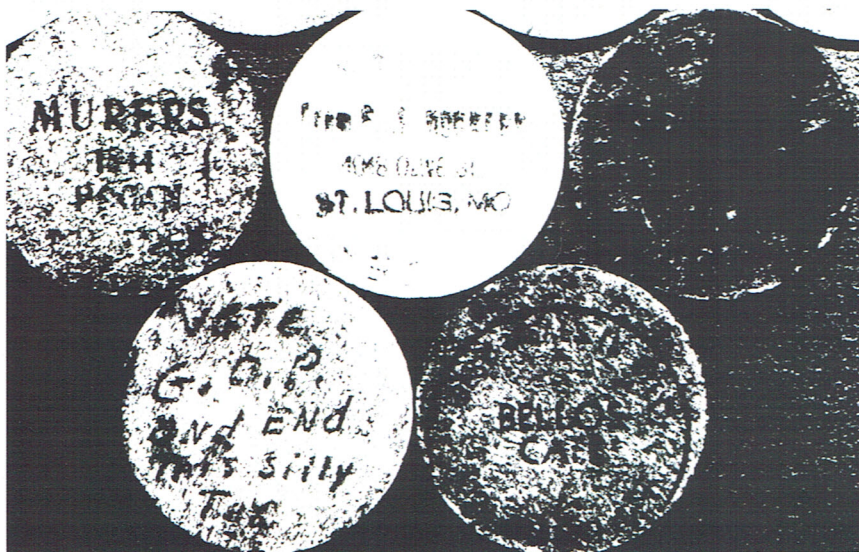
Additional Notes on Mimics

MO M/m ELE-1 - Walter Christian Ploeser (January 7, 1907 - November 17, 1993) was a U.S. Representative from Missouri and United States Ambassador to Paraguay and Costa Rica.

Born in St. Louis, Missouri, Ploeser attended the public schools of St. Louis, Missouri, Casper and Lusk, Wyoming, and the City College of Law and Finance, St. Louis, Missouri. He engaged in the insurance business in St. Louis, Missouri, in 1922 and founded his own company in 1933. Organizer and chairman of the board of Marine Underwriters Corp. 1935. He served in the State house of representatives in 1931 and 1932.

Ploeser was elected as a Republican to the Seventy-seventh and to the three succeeding Congresses (January 3, 1941-January 3, 1949). He served as chairman of the Select Committee on Small Business (Eightieth Congress). He was an unsuccessful candidate for reelection in 1948 to the Eighty-first Congress. He served as delegate, 1964 and 1968 Republican National Conventions. He resumed the insurance business. He served as director of Webster Groves Trust Company. Ambassador to Paraguay 1957-1959. He served as chairman of board, The Salvation Army from 1967 to 1969. Ambassador to Costa Rica 1970-1972. He was a resident of St. Louis, Missouri, until his death on November 17, 1993.

MO M/m ONE-1 – For all intents this could be considered the only merchant issued sales tax token with an exchange value for the state of Missouri. It would not be considered 'scrip' as it is a token, but by rights and definition it could be listed as a merchant token, even though it does attempt to mimic the counterstamped state-issued milk cap tokens of the period. Price valuations for this item may be low, should it ever be offered at auction.



HELP WANTED

In many instances the photos provided above are the best I could do from decades old black and white photos.

If you have ANY of the MO C/s listed above and can help to provide a better picture, you will certainly be given credit for doing so.

If you have MO C/s that are not listed in this guide PLEASE contact me so that we can work out some way for me to be able to get better photos of those that you have. Also, since I'm in the begging mode,

PLEASE let me know if you have ANY rare issues or unlisted issues regardless of what state or what type of rarity it might be. I have thousands of pictures already, but there are also many hundreds that could be improved. Everyone is busy. None of us probably have STT's as our top priority. But the work that you contribute will most certainly help make the next and final catalog of the four I'm publishing on the subject of sales tax tokens, scrip, stamps and related memorabilia a better resource. Not only by me, but by everyone who continues to pursue this avenue of historical relic collecting with passion and knowledge.

PLEASE – if you have good photos, or can make good photos, or have unlisted items, PLEASE contact me at: (507) 922-4033, or by email at Moxking@aol.com, or my good old snail mail at Monte C. Dean, 121 E. Fairview St., Spring Valley, MN. 55975. Any help would be MUCH appreciated. Thank you.

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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